G. R. S. IX-5]

Previous references.

1887-88
~~191~~ .
(G. 7.)

File No. 13 of 1887.

Serial Nos. 1-68.

Later references.

G. 7. 2469 1903

P 489

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—68.

M ~~Part~~ B for May, 1904.

SUBJECT.

Inspection of Treasuries.

P 489/E-K)

Judicial Dn

W D 88—GPB—50,000—24-7-16

Nbe

Are there any orders for the inspection by H Dr Comrs of the Subordinate Treasuries in the ~~late~~ Auckland Cutcherries. I should like to see them. —— Does H comptroller ever go on a examg Dr Treasuries

(1)

(2)

24/5/92

Nbe

I see in that they should be inspected "periodically" — the must have some special instructions. — i.e. that they must be inspected once at least every six months & submit reports. —

(1) Herewith pm Mp

(2) Yes - Rarely.

P Mranda Ru

Jr Secy

2. Secretary, H Comptroller must examine Dr Treasuries ~~at~~ not less than once in every two years. — If you send a draft, I shall sign it for H. Drawer & return for approval Mp 9/6/92

Officer

Submitted a set of printed forms of Questions & the answers thereto & Rules & Regulations

26/5

Hd Clerk
Instr
26/5

Submitted, with extract of Rules 32, 33 & 34 from the Account Code Vol: I Chapter 32.

1/6

Treasury Inspection

Chapter 32. Miscellaneous.

Rule, 32.

All District Treasuries will be inspected periodically by Commissioners of divisions or other Superintending Officers, and their observations on all matters connected with the accounts & treasury branches of revenue Treasuries will be communicated to the Accountant General of the Province, together with any order which, on the occasions of such inspections, they may give to the Officers in charge of the Treasuries.

33. The Accountant General will communicate these reports to the Comptroller General half-yearly, in April and October, unless other seasons are more convenient. In

Submitting

submitting the information, it will suffice to mention —

(a) The treasuries inspected.

(b) The defects revealed, or other matters worthy of remark in each case.

(c) The orders passed.

1. These orders were repeated, with reasons in support, in Govt. order, F. D. 1796. dated 24th July 1876.

2. The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the Treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody that the deposit registers and pension registers are all up to date, that the standing orders of the department are

, are observed, that the circulars from the Accountant General are understood and filed to date, and, generally, that the Office registers and records are in good order. He should also notice the degree of supervision exercised by the Treasury Officer in respect of the examination of coin presented by the public and its withdrawal from circulation if tampered with or unduly worn, - See Chapter 28, rule 11.

3. But the Accountant General may send to District Officers a table of questions such as that printed as appendix B, and, on receipt of their replies, issue orders and draw up a report to the Comptroller General.

34. The Accountant General may, with

with the approval of the Local Govt.,
either personally or by his deputy,
make a general inspection of par-
ticular treasuries, or may, with the like
approval, should circumstances
make it desirable, depute a
qualified officer of his establishment
to examine, and report on special
matters requiring local and
detailed investigation, either
singly or in subordination to an
officer of the Local administration.
In case special inspection of several
treasuries appears desirable, the Ac-
countant General should report
the fact, with his reasons, to the Comp-
troller General, as soon as he resolves
to apply for the permission of the
Local Government.

1. The Government of India have
ruled

ruled that the responsibility for the proper management and working of the district treasuries rests, entirely with the Local Revenue Officers, acting under the orders of the Local Government, and that no portion of this responsibility should be imposed on the Accountant General. It has also been ruled that, as regards inspection of treasuries, no change should be made which would tend to relieve Commissioners and District Officers of their responsibility for management and inspection.

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

Submit this to the Chief Secretary
after his return from leave
HL 9/4/94

OFFICE NOTE.

SUBJECT. Inspection of Treasuries.

LAST REFERENCE. Letter No. 3705 dated 23rd Dec/93
from the Comptroller to the
Government of Mysore.

The Comptroller having
submitted his Report on
the inspection of the Mysore
District Treasury on the
18th June/93. was called upon
to furnish some information
in connection with the
censures he had recorded
in the said report. He now
submits the information called for
which is shewn in pars. positions
in the appended statement.

Questions for District Treasury Inspection.	Reply of the Comptroller, as originally recorded.	Observation made
		The form of the amended so that head the date -mination and
8 Does the Treasury Officer see that the cash balance shown against each Taluk Treasury agrees with that shown in the Amildar's last return? Please see whether the Amildar's returns contain the initials or remarks of the Treasury Officer.	8 Apparently not done. Treasury Officer has not mi- -tated nor passed any re- -mar. by this should be done in future.	Is this the non- cash balance? This ought to be - leaving the words
9		guerry 9 has by the Compo- the answer.

✓ 9. Are cash remittances between the Taluks and District Treasury watched by means of the daily accounts and balance sheet? Please give a statement of any sums in balance giving the reason.

in Govt. Pro. 1698/213-92 D 2679/3	Reply by the Comptroller.	Orders.
Report should be it may show at the and place of exa- tw the spent at it. ^	The form of report of District Treasury Inspections has been amended to show (1) the names of the Treasury officer, (2) the name of the Treasurer (3) the duration of inspection (4) the name of the Treasury.	
thly or the daily Probably the former made clear by al- of the question.	The Taluk Treasuries furnish a Daily Cash account to the Dt. Treasury and Cash balance enclosed in this return, is required to be checked with that of the previous day.	
of been answered roller. what is	The Imporo District Treasury Officer reports that the cash remittances are watched by means of the Daily accounts and balance sheet. He also states that the District Treasury is so situated that cash remittances from the Taluk generally arrive at the Treasury by the time the balance sheet is received by Post and that there was no balance on the 31st May 1893.	

11. How are the vouchers stored between the date of payment and of transmission to the Comptroller's Office?	11. Vouchers according to dates are kept in covers.	Query 11 requires a answer. The meaning is how evidently is how are secured for safe
13. Are the cash balances at Taluk Treasuries verified during the tours of District and Inspecting Officers, besides the usual annual inspection by the Jamabandi Officers? Enumerate the Taluk Treasuries so inspected within the last year.	13 yes. Dy. Comm^rs written to for a list	Query 13 ought to answered from information on the spot. Should be made for being furnished to Treasury Officer at every time Treasury is inspected result of such inspection. The list from the Dy: Comm^rs submitted with the remarks, if any seen

for the ques- tion of the vouchers ~~enclosed~~.	The Vouchers are kept in covers according to dates and secured in a box in the Treasury Chamber.	
have been mation Re- Arrangements in for mation the District a Talak with the ~~mation~~ called for should be Comptroller's necessary.	There appears to me to be no reason why intimation Inspection ~~intimation~~ of Taluk Treasuries of ~~inspections~~ should be fur- nished to the Dt. Treasury Office. The Inspection re- ports are furnished to the Comptroller's Office under Govt. Pro: Rc. 18292-300 Dy 4-2-93 D.T. 213-92 and an annual list of such inspections sent to Govt. The list for 1892-3 has been submitted with Comptroller's Rc. 3475 Dy 19-12-93. The query was apparently inserted for reply by the Dy. Commr thro' whom the Treasury Ins- pections are sent to this office. It appears unnecessary under the recent order of Govt. referred to above.	

23	Every month proof obtained before payment.	How many cases are permanent exemption list is required in form:- 1. Name, 2. age on 1st July 3. amount of month 4. How proof was on the last occasion. date thereof.
27.	-ajeq.	As to query 27 particulars of last two cases in which was taken and the should be furnished.

23. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence and recorded ?

27 Does he ever question the admissibility of a deposit ?

re of such tions. A following 1893. pension tained and the	A list of 2 Cents pensioners exempted from personal attendance at the Treasury for payment of pensions is enclosed. Vide (A).	Please take notice Some names of persons for whose non attendance there is apparently no reason There are several females of advanced years - the non appearance with the pensioners was committed some time ago under the guise of Yoka women - the greatest precaution & strict attention to rules is necessary - I am hardly to believe that any near relation who will accept a life certificate signed by the person on whose behalf that life certificate is produced - But this cannot be the case in case of the Conductor of the Dy Treasury
relative to the objection resulted	The Treasury Officer reports that objection was taken by him on the 15th ult December 1892 to the Chamarajnagar Taluk Treasury crediting under Rev: deposits the amount due to the Palace Dept on account of sale proceeds of Erects and on the 27th ult May 92 to Yadatore Taluk Treasury	

31. yes. yes.		A copy of the Comp No. 1630 dated 27th the original acco- -bust exchanged bet -trict Treasury and -palities of Mysore -tam and Hunsur upto to Govt. for
69. yes.		What is the manner is effected? How are in use What of each box? If the get mixed upto by are they restore -tions according to

✓ 31. Is there a monthly interchange of accounts between the District Treasuries and the several Municipalities within the District as prescribed in Circular No. 1630, dated 27th April 1885?

69. Is the treasure which is under double locks so kept in the boxes or other receptacles that the money is taken out of the box which has been the oldest filled?

Detailed Statement showing the Receipts, Disbursements and Balances in each Major & Minor Municipalities of the Mysore District for the month of March 1893

		Mysore			Serungapatam			Hunsur		
	Balance on 1st March 1893	21610	4	..	6179	10	8	591	15	7
	Add Receipts as under									
I	Octroi Duties									
1	Tobacco	443	5	2	2	2	2	2	1	..
2	Betel leaves	486	13	8	16	10	1	7	15	8
3	Cocoanuts Fresh	441	2	8	20	2	1	15	9	7
4	—— do —— dry	69	14	3	..	..	..	1	..	6
5	Piece goods	999	11	9	85	7	11	8	12	2
6	Pepper	..	..	..	..	..	..	..	..	..
7	Other Articles	3313	15	7	341	9	4	..	..	..

1	House Tax	1691	10	4	46	12	"	95	2	6
2	Shop do	708	12	"	26	"	"	98	10	"
3	Loom do	96	2	"	"	"	"	11	9	"
4	Oil Mill do	52	"	"	"	"	"	1	12	"
5	Cart do	41	4	"	4	"	"	32	4	"
6	Notice fee	"	"	"	"	"	"	"	15	6
7	Other items	"	"	"	"	"	"	"	"	"
III.	**Miscellaneous**									
1	Process of breeding sites	"	"	"	"	"	"	"	"	"
2	"Sale of stray Cattle	102	9	6				14	10	"
3	Fines for Cattle trespass	93	1	"	13	9	"	46	13	"
4	"Schooling fees	"	"	"	53	5	"	"	"	"
5	Other items	1401	1	5	23	12	4	129	7	6
	Total for the months	9941	7	4	633	5	11	466	10	5
	Total including Balance	31551	11	4	6813	"	7	1058	10	"
	Deduct amount disbursed for	5646	2	11	382	5	4	239	14	7
	Balance on 1st April 1893	25905	8	5	6430	11	3	818	11	5

Mysore
18 Nov/93

/ Copy /

Krishna
Treasury Officer
Mysore

	crediting under Rev: deposits the contract amount of Toddy Khisto	
Arbles circular April 1885 & units for March ween the Dis- the Municii- Seringapa- shones be sent ~~forwarded~~.	The original account for March last exchanged between the District Treasy and the Municipalities of Mysore, Seringapatam and Hunsur are enclosed and also a copy of Comptrolles circular. Vide B	
in wh this many boxes is the capacity heaps of bags accident, how fo their posi age?	The Treasury Officer reports that the silver is kept in two boxes. The largest is taken from the first box and put into the 2d for use. Each box holds two lacs, copper is stored in 3 boxes, two holding 5250	

71	Not done, ordered to be done.	The Comptroller's answer tion whether the is personally present ~~same~~ is put into the boxes under the of himself and the nothing can be easier necessary entries in at every time a bran place if the Treasury present at the time

71 Does the Treasury Officer register (in form 16) every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry?

Repository of silver coins dep. under double locks.

Date	Particulars	White rupees	Quarters Rupees	Quarters Annas	Quarters Pies	Quarters Pies	Quarters Pies	Total	Spinners Dreamers	Godfrey Allen
	Balance	2801.	6000	3000	1 13	145 1/2		3714 79		
October 2 93	Taken out.	20000				20000		20000		
	Balance	8000	6000	3000	1 13	145 1/2		17147 9		
3	Taken out.	8000	3000	1000				12000		
	Balance.		3000	2000	1 13	145 1/2		5147 9		
	Taken out		1000					1000		
	Balance		2000	2000	1 13	145 1/2		4147 9		
6	Placed in							6000		
	Total	6000	2000	2000	1 13	145 1/2		10147 9		
7	do		2000	3000				5000		
	Total	6000	4000	5000	13	145 1/2		15147 9		
		50000						50000		
	Total	58000	6000	4000	5000	13	145 1/2	65147 9		
	Taken out	18000						8000		
	Balance	40000	6000	4000	5000	13	145 1/2	73147 9		
								18000		
								55147 9		

		Brought forward	40000	6900	4000	5000	1	13	145	12	56147	9
October 93	30	Placed in	3000								3000	
		Total	43000		4000	5000	1	13	145	12	58147	9
	3	Taken out	28000		4000	5000					28000	
							1	13	145	12	30147	9
							1		183	14	743	4
		Total	15000		4000	5000	1	13	289	10	30291	7
		Taken out	1000				3		2		1000	
		Balance	14000		4000	5000	1	13	289	10	29291	7
					3000	3000	3		142			

Kirkcaldy
2
Pay Office
Imperial Bank

Register of rupees deposited under double lock.

Date		Particulars.		no of bags.	Rupees	Initial of the Examiner	Of Treasury Officer
			Balance	50	50000		
October 93	2	Taken out.		50	50000		
				nil.	nil		
	5	Placed in		30	30000		
	6	Do.		15	15000		
				45	45000		
	7	Do-		13	13000		
			Total	58	58000		
	11	Do-		42	42000		
				100	100000		

	$250 each and the other $1000. If heaps of bags get mixed up they are carefully put up to their original position. No mark is made thereon as to age.
suggests to the Treas Offices whenever treasure or taken out of joint custody Treasurer, for to make the these Registers action takes Offices were on the spot;	The Treasury Officer reports that he is present on all occasions money is put in and taken out of the boxes under the joint key of himself and Treasurer. That one Register for each box is kept in the forms enclosed.

		as he is required to -mation should be forwarded with the remarks. Is the Re in the box to which or outside? If there boxes than one is kept for each box or one Register for together? A copy should be submitt
76.	yes. No, only one. Treasury officer keeps it.	why are not the with double locks? duplicate keys of locks secured.

76. Are the boxes and safes in good order? Are there two locks to each and who keeps the keys?

be. The info. obtained & Comptroller's visitors kept it relates are more a Register separately, all the boxes of form 16 &	
boxes fitted Home are Chubbs	The Treasure boxes have each one lock, Calcutta or ordinary, but the two inner and one outer of the Treasure chamber have each double locks (1) are

77. Is there any bag or store of coin in the Treasury kept apart from the general balance?

77 Yes.

Under what circumstances any bag or store is kept out of the general balance? What is its amount? Are directions that it should be so kept apart?

	one Chubbs and one Calcutta (2). The duplicate keys of the Calcutta locks are secured in the Treasure boxes. The Chubbs locks have no duplicate keys.
stances is of coins ces ral balance? The orders no money	Not replied to by the Treasury Officer. There was no bag or store of coins kept out of the General Balance, what was meant was that uncurrent coins were kept apart from the current coins, they were of course included in the General Balance of the Treasury.

78	List herewith.	The list appended entry of any money the answer to ques be kept at the Tre from the balances. The list shows the deposits are orders contained in 6193 - 92 of 31-10-92 Such properties allowed to remain Treasury officer for riod than 2 months cases that when they longer require, the owned should be withdrawn them. course, send them take fresh receipts. seem to have been done.

78. Give a list of any money or valuable placed in the Treasurey for safe custody by Government Officers or others.

Statement showing the properties of Court and Public Department Cash chests, temple jewelry placed in the Mysore District Treasury for safe custody.

Date	Description of properties.	By whom lodged.	Authority for lodgement.
5th January 1882	One silver badge belonging to the Mysore Residency pesh	District Judge Mysore.	His No. 124 dy 5 January 1882.
16 Decr. 1887	A sealed box.	Do.	No $\frac{1962}{336}$ dy 15 December 1887.
23 April 1892	Do.	Do.	Yadi No $\frac{244}{8}$ dy 2 April 1892.
6 January 88	1 Narsipur Tk Shirastedar's gold ring	Dep: Commissioner Mysore	Do 3466 dy 6 January 1888.
13 April 92	One gold Oomamaheswara pagoda and 36 gold phanams found hidden under ground near Ramaswami Valla Bannur of T. Narsipur Taluk.	— Do —	Yadi No 7 dy 12 April 92
9 May 92	Forty five gold Hundi phanams, — Do.	T. Narsipur Amildar	Amil's yadi no 446 dy 6. May 1892.
7 July 92	One wooden big box with 5 seals and an iron safe with one seal said to contain jewels belonging to a temple of Poole, T Narsipur Taluk.	Menzai Officer Mysore.	His Yadi no. 46 dy $\frac{22}{27}$ June July 1892, Tesalpetty of T Narsipur Amildar's dy 7 July 1892.
18 Aug 189	A sealed box.	District Judge Mysore.	His yadi no $\frac{621}{18}$ dy 18 August 1892.
19 Sept 1892	Two pieces of small elephant tusk, one piece of 50 tolas - mother 26 tolas."	Officer in charge of Mysore	His docket no 120 dy 19. 9. 92

2v Feb.	A sealed cover containing silver ornaments	M Chokkanna Asst. Collr. Mayke	His Yadi No. 132 & 10-10-92
8 Nov. 92	Do - said to contain jewels belonging to a temple at T Narsipur	Mysore Officer Mysore	His Yadi No. 918 & 7. 11. 92.
3. April 93	One copper big pot.	Town Magistrate	His Yadi no 1470 dt 3. 4 93
24 Do	One iron safe	Distt Hegdehalm Deputy	Memo dt 24th April 93.
25 Do.	One wooden sealed box, said to contain jewels of Neggas adornments Taluk Temples	Mysore Officer.	His Yadi No 139 dt 25. April 93
11 May 93	One Mysore Railway debenture No 655 Rs 500/ five hundred only	Amount of Yedatore Tk. being Security tendered by Cumma Rao, Toddy Contractor	April 6 yadi 3 & 97 dt 10. May 93.

1/6/93 Kurl

contains no which from 77 appears to very apart Why? ~~that~~ some of very old. The Govt Pros: Regs. require ~~that~~ should be in charge of a longer per- ~~at~~ a time, are kept for Officers con- requested to They may, & again and this does not Why?	The Treasury Officer reports that the Officers who placed properties for Safe custody in the district Treasury were addressed and some of the properties have been withdrawn.

85. Are the minimum weights and test scales in good condition and carefully kept ?

85 Scales and weights bought in local bazaars.
yes. —

Do the answer
maximum weights
are understood
representing the
permissable weig
tender rupee and
half rupee &
used for testing
of worn out curr
and the delicate
scales which sh
be used for tes
coins by these m
are not likely to
the local baza

101. yes.

101 Is the prohibition to demand the name of the payer or receiver of notes obeyed ?

a copy of the order
prohibition allud
101 should be submit

rect?

by which

weights

minimum

ectively

a legal

el tender

h are

weights

ins)

ste

ehowed

In reply to this
query, refers only to
scales. Gold Smiths scales
are used by the Ass
for testing purposes
The minimum weights
were supplied to all
dealers & examined by
this office

rect?	In reply to this
by which	query, refers only to
weights	scales. Gold Smiths scales
a minimum	are used by the Treasury
respectively	for testing purposes
of a legal	The minimum weights
legal tender	were supplied to all
hich are	District Treasuries by
weights	this office
coins)	
ccurate	
should	
current	
imum weights	
had in	
joining the	Please refer to article
in query	618, chapter 30 of the
	Civil Account Code.

121. Fairly safe.
Not all.

Why not use Chubb

Where country bo

they covered with

with war? If so

Seal?

121. What is the state of the treasure boxes and have those in use Chubb's locks.

Miscellaneous.

122. What record is kept of the Comptroller's orders of retrenchment.

123. In whose custody is it?

(123)

Head accountant.

Do bills presented

at the District Tre

locks for all.	The Treasury Officer	
cks are used, are	reports that when	
cloth and sealed	country locks are used	
who keeps the	for Treasury boxes they	
	are covered with cloth	
	and sealed. The seal	
	is with the Treasury Of-	
	-ficer. The question of	
	supplying with Chubb's	
	locks for use in the	
	District and Sub. Trea	
	-suries is under my con-	
	-sideration and the	
	matter will be sub-	
	-mitted to Govt. in	
	due course.	
for payment	The Treasury Officer	
asury not pass	reports that bills pre-	
	sented	

		through the before paym- how will an re- order be kept in - ly action if it Head Accountant an erroneous this District ward of the pro - tions on this Govt Pro: No 20-7-91.
125	Not yet	Reveals a very condition of is the extent of many copies of

125. Are the corrections to the Civil Account Code posted up to date?

the Accountant not? If not,	for payment at the District Treasury ~~accounts~~ do not pass through the Head Accountant but that the Cash accountant examines and lays them before the Treasury Officer	Numbers of the Cash Books retained with the Cash accountant or the Head Accountant
there was payment at Treasury for per precaution heads. Vide 4845-6/173		
unsatisfactory things. What arrears? How the account code	Two copies of the Civil account code Vol I are in use in the District Treasury. Correction slips have to be pasted	

		are kept at the and by whom?
131.		Comptroller has Query 131. The now be furnishe

131 When was it ast ested ?

Treasury	and supplied by the Government Press. There was delay in printing these slips, they have, however since been sent to all the Treasuries.
not answered answer shown	The Treasurer's Security in Govt of India Promissory notes aggregating Rs 7000/- is held by the Bank of Madras who draws and remits the interest accruing thereon half yearly to this office. The Banks

132.	Between 2000/- and 7000/-.	The Security of being Rs. 7000/- - curities being by Shroffs, may be entrusted with - amount and the - ficer to this ex- involved - labour in fre- - ing and the chea Treasure under What is the Sc and what is th own opinion.

132. What amount is ordinarily left in the Treasurer's hands?

Banks custody receipt for the Promissary note is lodged in the State Anzyer Treasury.

the Treasurer and other Officers not be Treasurer a larger Treasury Account saved the quently open- containing joint custody? ding rule Comptroller's

The Standing rule is that the amount shoud not be in excess of the amount of Security given.

Treasurers Security - ~~Rs~~ 5000/-
Shroffs 500/-

Total amount that can be left with the Treasurer and Shroff, cannot under the rule exceed

exceed ₹500/—.
I think this rule is a very safe one and would not recommend any deviations therefrom.

Submitted for orders.
29/3/94 The Comptroller has neither submitted nor said anything about the orders which he issued on the result of the Treasury Examination. This was called for in para 1 of Govt Pro No 1698 dated 24th July 93. 213

29/3

Pass order as recorded with the + remarks and put up file by Resident with reference to Comptroller's letter and previous correspondence.

Read & draft sub 14/9/94.

+ Remarks not taken

Draft

The Auditor will be supplied with
a Copy of the Rules to be observed on the Annual
Visit to each Parish
The Report submitted shows at its head
the Date of Visit and Time spent at -

2 Queries 8. & Cash balance shown
after each Parish Meeting - Is this
the monthly or the last Cash Balance
Probably the former - Was not this
made clear by altering the words
of the question

3 Query 9 has not been answered by
the Compiler - What is the
answer -

4 Query 11 appears a fuller answer
the meaning of the question would be
viz. how the vouchers are secured for
safe custody

5 Query 13 ought to have been
answered from information obtained
on the spot - Arrangements should
be made for information being
furnished to the Head Office
Deputy Parish Treasurer
from time to time as
with the result of such visits
The list called for from the
Note Book - with the
Remarks if any &c.

6 How many cases are there of such permits exemptions - & what is kept in the file of same -

1 Name
2 Age in 1st July 93
3 Amount of monthly pension
4 How long was abt 2 or the last occasion & the date thereof

7 As to query 27, particulars of the ~~last~~ last two cases in wh objection was taken & the result should be furnished

8 Query 31 - A copy of the Circ 1630 of 27 April 1885 and the usual accounts for March last exchanged betn the District Treasy & the Municipalities of Bhopawar, Semlapatan and Hinoria should be sent up for inspection -

9 Query 69 - What is the manner in which this is effected? How many knees are in use? What is the capacity of each box? If the heaps of rags get mixed up by accident how are they sorted & when portions accounted for

afs

10 Rule Every 71. The Complainants
Answer discloses a prima
facie defence of such a nature
& the suspicion that the
Nearest Heir is not personally
present when Treasure is
first sent or taken out of the
boxes under the Jurisdiction
Plaintiff & the Treasurer.
for Nothing can be Easier &
more necessary than to
make the necessary entries
in these Registers ~~from time to~~
of Every time a transaction
takes place of the Nearest Heir
is present at the time or the
first as he is ~~expected~~ required &
see. The Nearest Heirs Explana-
tion shall be obtained & recorded
in the Registers Remarks - &
the Register kept in the Court
of Chancery relates to or inside
of there are more boxes than
one is a Register kept & each
box separately, or one Register for
all the boxes Register
Nearest Heir

Why are not the
boxes pasted into Subscribers books?
Are duplicate keys of
Clubs books secured

12 Answer to query 11 - Under
what circ's is any bag or stone
to be kept out of the pool
balance? What is its amount
Where ~~are debts~~ others are
to be kept that no money should
be so kept apart -

13 Answer to query 12. The last
appended contains no entry
of any Carrier whilst from
the answer to query 11 appears
the debt of the Users, apart from
the balances - Why?
The last shows that some of
the Deposits are very old - the
Others ought to forfeit to 6193 - 207
- 72 185 - 9
Q 31/107 Q Ensure that all
Sub Branches should be renewed
or renewed at the end of every
6 months. This does not seem to
have been done - Why -

This requires
Verification
& if necy
Enquiry -
With the
Order

Order sub d.

14 Answer query
Answer Correct - "Please
weights (by which are understood
the weights ~~by which~~ representing the minim
permissible weights of a legal
Centen Rupee & Half Rupee ~~which~~
~~to be tested~~ & which are used for
testing the weights of currents
Coins) and the delicate ac-
-curate scales which alone should
be used for testing currents.
Coins by these minimum weights
~~should be published from the~~
~~Coinage Office~~
are which the had in the
Local banks -

15 A copy of the order enjoining
the prohibition alluded to in
query 10 should be sent.

16 - Answer to query 121 - Why not
use Chubbs' locks for all? Where
Country locks are used are they
Covered with Cloth & sealed with
wax? Who keeps the seal?

17 Answer to query 123 - ~~Yes~~
Yes

to the Draft Treaty
not been through the Head
Draft kept here? If not
how will a statement
ever be kept true for
timely action if it be kept
by the Head Accountant?
There was an erroneous hope
of the Draft Treaty for want
of the further precautions on
this head & it does not appear
that the lesson has been
taken from the incident -
Chief Gaoler No 4843-6/173 20 July 1891

Perhaps a
true one -
It was an
old one - a
case of Erroneous
hope by Treaty
by this

18 Answer to query 12 5 -
Needs a very unsatisfactory
Condition of things - What is
the extent of arrears? How
many cases of the Draft Note
are kept at the Treasury & by
Whom?

unquoted orders pursuant
S.13. 14/7/93

19 Comptroller has not answered
Query 131 - The answer
Ald now be furnished

Answer Queries 132

20. Under the Treasurer may
~~the~~ Food and Vendors
may be furnished by Chiefs, may
the Treasurer be entrusted
with a larger amount and
the Head of Police & Assistants
-loaned the later entrusted in
frequently opening out the
Chests only Treasurer under
Joint Custody? What's the
Standing rule, what is the
Complainants in Question?

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT. Periodical Inspection of Sub Treasuries by District Officers on Tour.

LAST REFERENCE. Letter No. 5011 dated 30th March 1893 from the Comptroller.

No 8547-55 dated 11.12.92
D.F 213-92
Serial no (10)

It was directed that the Deputy Commissioner or one of his Assistants should inspect once at least every six months every Sub-Treasury in the District and report the result of his Examination to the Comptroller.

No 5011 dated 30.3.93
Serial no (12)

2. In reporting that in pursuance of the foregoing order, he issued Circular No. 1782 dated 8th February 1893 to Deputy Commissioners

×(12/b)

of Districts inviting their attention to the aforesaid order and requesting that the form of report to be adopt-ed in Communicating the results of such inspections to his Office should be the detailed memo of instructions hitherto used by Jamabandy Officers annually. the Comp-troller now submits for the orders of Government Copy of letter No 2623 dated 23rd * February 1893 from the Deputy Commissioner Shimoga District in which that Officer states that an inspection of the Taluk Treasuries ac-cording to the details given in the form of the Annual Inspection report may not always be feasible half Yearly. but is practicable only once a year at the

* (12/a)

Jamabandi time. Then alone an Officer can afford to be at a Taluk Head Quarters for a number of days and that on other occasions, the inspection of the cash, Currency notes, stamps &c seems to be quite sufficient and in conformity with the orders of Govt. on the subject. and requests the Comptroller to reconsider the Circular under adverteence.

Submitted for orders.

H.D. 4/5

N 5/5/93

For (Rev) Councellors Orders - the detailed Report may be ordered the Dist. once a year - Cash balances should

x Not quoted.
N

I agree. — orders may be issued accordingly
M
18/5/93

be verified and
reported as soon
as practicable &
Views thereon
a year — In all cases

13/5 —

Examination should
be continued where —

Draft ltr 19/5 —

Draft subd for approval

20/5

Reference Comptroller's No. 2825
Dy 2/12/92.

Memo:

In submitting for the information of Govern-ment the records in ori-ginal in the case of a deficiency of "—1—6 in the copper coins in the Ranjangud Taluk Treasury found out at the inspection thereof by the Treasury officer Mysore District and reporting that the de-puty Commr. having suitably punished the shroff* and the Sheris-tedar⊛ no further notice of the matter seemed called for, the Comptrolle

Serial No (6)
No 2013 Dy. 20/10/92
(6/6)

*. Fined Rs 10/-
⊛. Fined Rs 5/-
Sagadi Gumasta fined Rs 5
(Vide serial (6/6))

submitted a Memo:
showing the number of
times the several Taluq
Treasuries in the Province
had been inspected, de-
noting therein that some
had never been inspect-
-ed except by the Jama-
-bundi officer during
the collection season
and requested that
the Dy/Commrs attention
might be invited to
the instructions con-
tained in this office
Cir: No: 703-10/18 dated
3rd May/88 as intimated
to the Comptroller in
this office docket
No: 1848/129 d/ 23.6.88 Serial No (5).

and that they might be asked to see that the Taluk Treasurers of their respective districts are frequently inspected and reported on in future.

Serial No (7)

No 7283 Dy 24-11-92.
R 946-92

2. As para 3 of the foregoing letter was not clear, the Comptroller was requested to report whether the Memo received therewith included or excluded the inspection at Jamabandi time and in the former case to resubmit the Memo duly revised and carefully verified

No. 2845 Dy 1st Decr. 92.
Serial No (7).

3. The Comptroller reports that some of the Taluk Treasuries in the Province have not since May 1888, the date of the orders requiring periodical verification of Taluk Cash balances by Revenue officers on their periodical tours been inspected except by the Jamabandi Officer ones a year, as stated in his first letter, & that the memo submitted by him excludes the inspection made by the Jamabandi officers

Submitted for orders.

Pro: No 8547-55 Dy 11th December 92
RT. 213-92
dishonesty of the question, but if

further action is found nec.y

~~If so submitted &c~~

× marginally noted papers may be printed and the Dy Commrs' attention drawn thereto and they may be requested to submit without fail to the Comptroller at the end of each official year a Statement showing the number of times each Taluk Treasury is inspected in their Districts. The Comptroller will of course report the omissions to this office.

D. D.
20/1/93

Sub Dy Asst
Deman & Appeal
20/1

× Comptroller's letter No. 216 dy 23rd April 1888.
This office Cir No. 703-10/18 dy 3-5-88.
Comptroller's letter No: 2013 dy 2d Oct. 92. with Mem.
Comptroller's letter No. 2845 dy 1st December 92.
also. Pro No. 8547-53 dy 11th December 92.
A/c. 213-92

With the remark that Govt are surprised to observe lamentable ~~disregard~~ neglect in some cases chiefly in those relating to Taluks which are also Head Quarters of Districts

draft order
accy
27/1

Note.

Letter No: 188 of 10th July 1901
from the Comptr, Mysore Govt.

With the above, the Comptr submits two statements with a review shewing the Workings of the (District) Treasuries in the State during the year 1899-1900 & part of 1900-01.

The two statements, which are marked A & B for the sake of reference, deal with delays in the submission of Lists of payments & Cash Accts, Schedules & vouchers & the Non requisitions & non submissions & non takes is also marked against each District.

C. The review is marked It shews the relative positions of the Treasuries in regard to submission of Accounts & answering objection slips. The Comments are to the effect that with the Exception of the State

Hwzur Treasury & the Kadur District Treasury the working in the (District) Treasuries was on satisfactory & that there has been Considerable retrogression in punctuality, method & Correctness.

This may be embodied with remark calling for better work in future.

The Statements & this review appear to have been prepared from what came under the observation & Check of this Office & the Comptr: at Bangalore.

The Comptr submits further Statements shewing the delay in the receipt of District Fund, Municipal & Excise accts. & Notes & Inspection of the Bangalore & Mysore District Treasuries made on 12.6.01 & 28.5.01, respectively.

In the margin of the Inspection Notes will be found the remarks made by the Comptr. It is not clear who actually made

The two inspection notes may be printed with a short ~~reader~~ order separately saying that Govt agree with the remarks of the C & A draw special attention to particular points (see marginal notes on Bangalore Treasury Inspn) & insist on Compliance with the rules of the Code &c.

This doubt may be embodied in the proceedings. Also call attention to the order about Inspns & say that Govt hope that the C & A will carry out the directions fully

the inspection
The D.G. Comrs in the Dept: will be requested to avoid the delays brought to notice, & attend to the omissions & irregularities observed & adopt suitable measures to prevent their recurrence & to strictly adhere to the instructions already issued by Govt in Pro: No: 668-78 7E 65-
Dated 23rd July 1900

From what is stated in para 9 of the Comptr's letter the Establishments maintained at the Headquarters appear to be sufficient

In para 15, the Comptr submits certain proposals for Constituting one Account Dept in charging Rev, Local Municipal funds Excise Museum and all Misc: Sections and placing it under the Head Asst: Commissioner

In fact, he wants to follow the system in British India as regards the Treasury & Collector & the Estt: placed under him.

The question is an important one. on which the opinions of the Govts may be obtained.

The Senior Asstt in each Circle may be placed in charge of the Treasury and held responsible for all accounts - financial, Rev, Statistical, Local & Municipal Funds, Mayaroji etc. - He may also be the personal Asstt: of the Dy Com in addition to routine work.

The other suggestions made by the Supdt Call for consideration

The Supdt does not say what savings if any could be effected by the amalgamation

Yes At the meeting referred to, the Dy Com seemed to be opposed to this. The whole question turns on whether a Treasury should be supervised by an Offr of tested competency

of the Treasury and the Account Depts

As regards inspection of Treasuries, the Standing Order of Govt requires

1) that the Dy Comr or one of his assistants should inspect once at least every six months every Taluk Treasury in the District and report the result to the Comptr

2) the Comptroller should inspect not less than once in two years every District Treasury in the Province

G.O. 85-47-55. R7. 213-92 Dated 11th Decr 1892 quoted in G.O. No: 13292 300 — R. 7. 213-92 & 4.2.1893, paper serial no. 11 in the file below.)

The Comptr: may be asked to state whether

I believe this is done. Does not Comptr send a yearly report about this & other matters? If so

Subd
The only report received annually is the Financial Report which does not deal with such matter. Vide Report-7/1899-00
Jambunathan
may

he inspected all the Dr
hist Treasuries during
the years 1898-1900
& 1900-01 & h sub-
mit the lists due
as regards the inspection
of Taluk Treasuries
by the Dr Govts or
their Asstts.

Submitted to the
Secretary for
orders —

VR
28/7/01.

Please make out drafts
as indicated above
for submission to the Dr
Board & Mr Connallon

3 5/8/1901.

5/8/01

To M & R
as financial matters
the Chief Court
as Juror
only —
drafts submd.
8-8-01

Office of the Dewan of Mysore.
Final and Per. Secretarial
File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note.

Branch. Revenue

Subject

Letter No. 472/88 of 25 July 1903 from the Comptroller Mysore Post submitting a copy of the Circular issued by his office in connection with the Examination of Sub-Treasuries

With reference to the last para of para 62 of G.O. No. 1150-1192-18/1901-02 of 7 February 1903 the Comptroller was asked whether in July last whether any instructions had been issued by him for a system of annual Examination of the accounts of Sub-Treasuries and if so, to send a copy thereof for the information of Post.

The Comptroller submits copy of Cir. No 8 of 22 July 1903 which he proposes to issue regarding the matter

G.O. No. 8347-55/R.7.213-92 of 11th December 1902 contains instructions on the subject of inspection of Treasuries, referred to by the Comptroller in the above Circular as put up.

The Circular proposed

to

be issued by the Comptr, might not bring about the desired effect.

The portion marked in red pencil is not consistent with clause 2 of Govt order no. 8547-55-R.7.213-92 of 11-12-1892.

The next point for consideration is whether inspection by the Asstt Surgeon in addition to inspection by the Surgeon & Asst Surgeon of Arsts is not a little too much. One inspection by the Asstt Surgeon & that done thoroughly well ought to be sufficient.

Certainly

Instead of leaving the Asstt Surgeons (who at times will be junior assistants in charge) to conduct the inspection as they think fit, it would be well if the Comptr prescribed the form of inspection containing questions

to be answered by them
on all important
points to be attended to
by the Sub-treasuries.
In this connection his
attention is drawn to
Vol I) the Civil Account Code
(Vol I) the inspection report was
then be on the uniform basis

It is not clear how
far effect was given
to this standing order (requiring
the Comptr to inspect
not less than once in
every two years & report
Dr. & Cr. balances in the State-
owing the last year-
his office was drawn
last this standing order
in Jan 1902

By introducing this
clause in the proposed
Civ; marked in red
pencil, the standing
order referred above is
intended to be nullified.

To prevent such inconvenience it would be advisable to request the Comptr to submit to Govt in his future mail dept all Circulars intended for issue by him in future.

Submitted
Secretary
11
10/8/03

This is hardly necessary

The portion marked which is not quite inconsistent with the order of 1892 should be left out. Pre Inspection at least of those laid down by the P.O. should be by the Treasury Officer. The form for Treasury Inspn now laid down may be improved by

inclusion of such matters as are required to make the Inspection thorough accg to Para 62 of the order of Feb 1903. The Treasury Offr's report such as at present come to the Compt[r] through the Dy C[r]. If this shows that further exam[n] by an expert is necessary, the Compt[r] may depute some special accountant of his office.

Draft to this effect submitted for approval.

11/8/03

To the Dewan.

Ernst
11/8/03

12
18/8/03

12285
18.8.03

No. 7C 1329 & 23.11.03.
Paper A.

With reference to the foot order issued as above, the Comptroller now submits for approval the draft of a circular, revised in the terms of the order of foot, which he proposes to issue. He also submits two

revised forms of reports of Inspection of Dist and Taluk Treasuries for approval.

As regards the observation of Govt relating to the inspection of the Treasuries during the past two years, the Comptroller submits, in a separate Communication, that Bangalore and Mysore District Treasuries were inspected in 1901 and Shimoga & Kolar Dist Treasuries in 1902, and that during the last two years or so the other ~~two~~ Treasuries could not be inspected owing to the pressure of work in his office and to the inspection of his office by the Spl. Auditor, which extended for six months. He says that arrangements will be made hereafter for regular inspection of the Dist Treasuries once in two years, but that as he ~~finds~~ found it inconvenient and interfering with work if he keeps the inspection work to himself, he has distributed it between himself and his forgetted Assistants. He submits a copy of the office order issued by him on the subject.

N 3626 & 4-1-02

Subd
No 30/1/04

Points for orders -

1. Whether the draft Circular & the forms of reports of Inspection may be approved.
2. Whether the distribution of work made by him should be approved

N 20/1/4

Secretary

(General Serial No. 30.)

189 10028

21 DEC.

From The Comptroller
R 1876

To The Chief Secretary
to the Dewan of
Mysore

Dated 18th Dec 93

Despatched

Received

Enclosures No. 1

General No. 4775
No.

Encloses a list
shewing the Number of
times the Salary
Treasuries of the Kolar,
Tumkur, Shemoga
Kadur & Chittaldroog
Districts were inspected

I

The same as 14091 dt 19/2/94
RF 213-92

Rec 21/12/93

Submitted with draft

DB
5/2/94

R 20/12

17/1/94

No. 3475
Encls-1

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 18th December 1893

OFFICE OF THE COMPTROLLER OF MYSORE
18 DEC 1893
MYSORE

From

E. R. SUBBRAYAR, Esq.,
Comptroller of Mysore.

To

The Chief Secretary
to the Dewan of
Mysore.

SIR,

With reference to Govern-ment Proceedings No 13292-300 A 213-92 dated 4 February 1893. I have the honor to enclose a List shewing the number of times the Taluq Treasuries of the Kolar Tumkur, Shemoga, Kadur, and Chitaldroog Districts were inspected and by whom, during the year 1892-93, a similar

last for the Bungalows
Meyrune and Hassan
Districts will follow on
receipt of complete inform-
-ation from the Deputy
Commissioners of the
respective Districts

I have the honour to be

Sir

Your most obedient Servant.

Ernest Myrn

Comptroller

Hon

Statement showing the number of times the Taluq Treasuries have been inspected during the year 1892–93.

Name of Taluq Treasury	By whom Inspected	Date of Inspection
Kolar District		
Kolar Taluq Treasury.	Mr. A. Conjeevaraya Asst Comr.	15th October 1892.
Kolar Taluq Treasury.	Mr. K. S. Sowmaya Asst Comr.	6th May 1893.
Mulbagal do.	Deputy Comr.	29th Dec 1892
Mulbagal do.	Deputy Comr.	15th April 92.
Bowringpett do	— do.	9th November 92.
Bowringpett do	— do.	6th May "
Chintamani do.	do.	13th September 93.
Chintamani do.	Mr Nagaraja Iyenga Asst Comr.	7th March 93
Chickaballapur do.	Mr. Krishnamaya Iyenga Sub Asst Comr.	28th March 93
do.	— do — do.	29 June 93.
Siddlagatta do.	Dy Comr.	24th April "
Bagepalli do.	Mr. Krishnamaya Iyenga Sub Asst Comr.	21st March "
do.	do do.	20th June "
Goudicherra do	Dy Commissioner	20th April
Malur do.	Sub Asst Comr Chickballapur	17th June "
Malur do.	Sub Asst Comr.	12 November 92.
Malur do.	Dy Commissioner	4th May 93.
	Mr Krishnamaya Iyenga Asst Comr.	
Tumkur District		
Tumkur Taluq Treasury X	Dy Commissioner	24th December 92.
Gubi do. X	do.	15th July 92.
Tiptur do. X	Dy Asst Comr.	4th February 93.
Chickanaikanhully do. X	Abdul Aziz Extra Asst Comr	29 January 93.
Maddagere do. X	Ramachandra Rao Head Asst Comr	29th May 93.
Pavagada do. X	Mr Abdul Aziz Extra Asst Comr.	29th May 93.
Sira do. X	Dy Commissioner	27th January 93.
Hiriyur do. X	do	15th April 93.
Shimoga District		
Shimoga Taluq Treasury X	Mr Asst Comr.	10th January 93.
Honnalli do	A. Chelva Iyengar.	25th August 93.
do.	Dy Commissioner	9th March 93.
Chennagiri do	do.	20th March 93.
Nagar do.	do do.	5 January 93.
do	Sagar Sub. Asst Comr.	18th April 93

Names of Taluq Treasuries.	By whom Inspected	Date of Inspection
Nagar Taluq Treasy	Deputy Commissioner	29 August 92
do	do	30 November 92
do	Sirsi Sub Div Offr	14 March 93.
Sorab do	Deputy Commissioner	4 January
do.	do.	30 March
Honali do	do.	27 January
Shikarpur do	do.	2 do
do	do	24 Feby
Kadur District		
Chickmagalur Taluq Treasy	Deputy Commissioner	18 May
Kadur do	do	13 April
do	do	12 June
Mudigere do	do	27 Feby 92
do	do	2 June
Koppa do	do.	30 January
do	do.	6 June.
Tarikere do	do	3 January.
do	do.	10 June
Chitaldroog Dist.		
Chitaldroog Taluq Treasury	Not inspected in	1892-93. ?
Chellakere	Deputy Commissioner	4 November 92
do	do.	26 March 93.
Hiriyur do	do	18 November 92
do	do	21 March 93.
Davangere do.	Asst Commissioner Harihar	22 July 93.
do.	Ex-Asst Commissioner & Ramanagar Sagar	14 April 93

Names of Talooq Tenderers.	By whom Inspected.	Date of Inspection.
Savangave Talooq	S. A. Mirza Ramakodri	27th May 1893.
Jagalur do	Ak Khan Dy Asst Comr	1st December 92
do	Deputy Commissioner	
do	Extra Asst Comr B. Ramanuja Iyengar	23d March 1893
Uttul Kalmuru do.	Deputy Commissioner	10 November 1892
do	Extra Asst Comr B. Ramanuja Iyengar	29 April 93
Holalkere	Deputy Commissioner	26th Feby 93
do		24th April 93

Ramanuja Iyengar
Asst Comptroller
A/b

To

The Comptroller to the
Government of Mysore

Dated. 19-2-94
21

No. 14091
R.T. 213-92

His letter No. 3475 dated 18
December 1893 submitting
list showing the no of times
the Taluk Treasuries of the
Kolar, Tumkur, Shimoga, Ka
and Chitaldroog districts
were inspected during the
year 1892-3.

Referring to the above
the honor to invite the
-troller's attention to
Pro: No. 8547-55 dated 11
R.T. 213-92
December 1892, a
to point out that the Taluk Tre
~~to, enquire who~~ wereginal

Kolar Dt.
Siddaghatta Taluk.

Tumkur Dt.
all the Taluk Treasuries
of the Dt.

Shimoga Dt.
Shimoga Taluk
Chennagiri do
Honnali do

Kadur Dt.
Chicknayakanhalli do

Chitaldroog
Hosdurga do

(General Serial No. 30.)

189

From

To

~~The Chief Secretary to the Dewan of My~~

Dated

Despatched

Received

Enclosures No.

General No.

No.

Draft for approval

marginally noted Taluk Treasuries were not inspected twice, and no inspection was made of the Chitaldroog Taluk Treasury during the whole year 1892-3. The Comptroller will be good enough to call upon the Officers concerned to submit explanations ~~as to why the treasuries in question were not inspected~~ in the matter.

2. The submission of Similar lists for the remaining districts, viz, Bangalore, Mysore and Kadur should be called for.

By order,

19/2/94

for Chief Secretary

Note after issue, this to be R for bills issued with Rev No 2192.

References to be marked.

Mysore Govt. C. Press, Bangalore.—21-12-92.—2000.

(General Serial No. 30,)

1894. 11557.

From The Comptroller of Mysore R 2192

To The Chief Secretary to the Dewan of Mysore.

Dated 23 December.

Despatched 26 January

Received

Enclosures No. 6

General No. 3705.
No.

Suggesting certain modifications in Treasury Inspections

Rev. 26/1/94

Submitted with office note.

29/3

R 29/.

- file read - 28/2/94 - 3/2/94

No. 3705

OFFICE OF THE COMPTROLLER Mysore,

Bangalore, 24th December 1893.

COMPTROLLER'S OFFICE 23 DEC. 93 MYSORE

Despatched 26th January/94.

From

E. R. SUBBRAYAR, Esq.,
Comptroller of Mysore.

(18)

To

The Chief Secretary
to the Dewan of Mysore.

Sir,

With reference to Government Proceedings No. (15) 1698 dated 24 July 1893 R 7213-92 I have the honor to reply as follows to the remarks therein made

(2) The form of report of District Treasury Inspections has been amended to show (1) the names of the Treasury officers (2) the name of the Treasurer (3) the duration of inspection (4) the name of the Treasury.

(3) Query 8. The Laiyang Treasuries furnish a Daily cash account to the District Treasury and cash Balance enclosed in this return, is required to be checked with that of the previous day.

(4) Query 9. The Mayor or District Treasury Officer reports that the Cash remittances are watched by means of the Daily accounts and balance sheet. He also states that the District Treasury is so situated that Cash remittances from the Laiyang generally arrive at the Treasury by the time the balance sheet is received by Post, and that there two

no balance on the 31st May 1893.

5. Query. II. The Vouchers are kept in Covers according to dates and secured in a box in the Treasury chamber.

7. Query 23. A list of pensioners exempted from personal attendance at the Treasury for payment of pensions is enclosed

8. Query 27. The Treasury officer reports that objection was taken by him on the 15th December 1892. to the Chamarajnagar Taluq Treasury crediting under Revenue deposits the amount due to the Palace Department on account of sale proceeds of fruits and on the 27th May 1892 to Gedadore Taluq Treasury crediting under Revenue deposits the contract amount of Toddy Kists.

6. Query 13 There appears to me to be no reason why

intimation of inspections of Taluq Treasuries should be furnished to District Treasury officer. The inspection reports are furnished to the Comptroller's office under Government Proceedings No 13292-300/RZ 213-92 dated 4th February 1893 and an annual list of such inspections sent to Government. The list for 1892-93 has been submitted with Comptroller's No 3475 dated 19th December 1893. The query was apparently asserted for reply by the Deputy commissioner through whom the Treasury inspections are sent to this office. It appears unnecessary, under the recent orders of Government referred to above.

(9) N 31. The original account for March last exchanged between the District Treasury and the Municipalities of Mysore, Seringapatam, and Vanivilas are enclosed and also

a copy of Comptroller's circular
10. Query 69. The Treasury Office
reports that the silver is kept
in two boxes, the largest is
taken from the Irish box and
put into the 2nd for use. Each
box holds to 2 bags, Copper
is stored in 3 boxes 2 holding
$250 each and the other 700.
If heaps of bags fall inverted
up they are carefully put up
to their original position No
mark is made thereon as to age.
Query 71 The Treasury Officer reports
that he is present on all
occasions Money is put in
and taken out of the boxes
under the Joint Key of himself
and Treasurer. That one Register
for each box is kept in the
forms enclosed.
12. 76. The Treasure boxes have
each one lock Calcutta or Ordinary
but the two sizes and one

outer of the Treasure chamber have each double locks (1) one Chubbs and one Calcutta (2) the Duplicate Keys of the Calcutta locks are deposited in the Treasure boxes the chubbs locks have no duplicate Keys.

13. Query 77. not replied to by Treasury officer. There was no bag or store of coins kept out of the General Balance what was meant was that uncurrent coins were kept apart from the current coins they were of course included in the General Balance of the Treasury.

14. Query 78. The Treasury offices reports- that the officers who placed properties for safe custody in the District Treasury were addressed and some of the -

properties

properties have been withdrawn

15. Query 85. The reply to this query refers only to scales, I need hardly add that scales are used by the Treasury for testing purposes. The minimum weights were supplied to all District Treasuries by this office.

16. Query 101. Please refer to article 618 chapter 30. of the Civil Account Code.

17. Query 121. The Treasury Officer reports that when Country locks are used for Treasury boxes they are covered with cloth and sealed. The seal is with the Treasury officer. The question of supplying chubb locks for use in the District and Taluq Treasuries is under my consideration and the matter will be submitted to Government in due course

Query 18. 123. The Treasury officer reports that bills presented for payment at the District Treasury does not pass through

the Head Accountant, but
that the cash accountant
examines and lays them
before the Treasury officer
19. Query 125. Two copies
of the Civil Account Code
Volume I are in use
in the District Treasury
Correction slips have
to be printed and
supplied by the
Government Press
There was delay in
printing these slips
They have however since

Some been sent to all the Treasuries

20. Query 131. The Treasurer's Security in Government of India Promissory notes aggregating Rs 7000 is held by the Bank of Madras which draws and remits the interest accruing thereon half yearly to this office. The Bank's custody receipt for the Promissory notes is lodged in the State Huzur Treasury.

21. Query 132. The standing rule is that the amount should not be in excess of the amounts of Security given.

Treasurers Security - Rs 7000.
Shroff — 500.

Total amount that can be left with the Treasurer

and thereof can not under the rule exceed $75.00

I think this rule is a very safe one and would not recommend any deviations therefrom.

I have the honor to be

Sir

Your most obedient Servant.

E. R. Morrison

Comptroller

A/D

(General Serial No. 31.)

1894 • 15742

From The Comptroller B/15

To The Chief Secretary to the Govt of Mysore

Dated 2nd April 94

Despatched

Received

Enclosures No

General No. 5766
No.

Enclosed in abstract the Explanations furnished by the defaulting Commissioner for short inspecting Inspections.

Recorded with the remarks that (see letter from Comptroller No 5889 of 12 Ultimo) Read this also in preamble

Draft letter

Rev: 7.
10/4/94

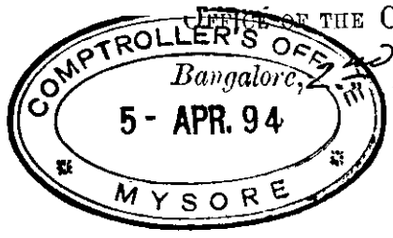
Drafted 4/9/94

Audit and Comp no 24 dt 21-3-94 15/9/94

No. 5766

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 2nd April 1894



From

E. R. SUBBRAYAR, Esq.,
Comptroller of Mysore.

To

The Chief Secretary to the
Dewan of Mysore.

Sir,

With reference to para 1 of your docket No. 14091 R.F. 213-92 dated 19th February 1894, pointing out that the 21 Yalag Treasuries therein mentioned were not inspected twice and that the Deputy Commissioners concerned be called upon for an explanation I have the honor to state that the Deputy Commissioners have submitted the following explanations.

Kolar. Deputy Commissioner reports in his No. 3139/1761 dated 10/13th March 1894 that the General Assistant Commissioner who used frequently to go to Sidlaghatta was expected to inspect the Yalag Treasury as often as possible but the omission on his part to inspect the same

same a second time in the Year was probably due to the period between his first inspection and the close of the year being much shorter than the maximum interval (6 months) allowed for such inspections in Govt Proceedings No 8547-55 R.T. 21392 dated 11th December 1892.

Tavoy. Deputy Commissioner in his No 1320 dated 10/13th March 1894 refers this Office to his No 170 dated 23rd July 1893. forwarding a list shewing how often the Taking Treasuries in his District were inspected during 1892-93 in which he states that "The Govt Order to inspect these treasuries once at least every six months issued on the 11th December 1892 i.e. nearly after a half of the year in question had expired. Hence the number of inspections is not as great as it should have been as per rules."

Thenzega. Deputy Commissioner reports in his letter No 2041 dated 17th March 1894 that pending a reply to his letter No 2623 dated 23rd February 1893 to this Office, the examination of the Taking Treasuries had been held in abeyance. The question raised by the Deputy Commissioner

in

in his No. 2623 dated 23rd February 1893, was referred by me to Government with letter No. 5011 dated 30th March 1893 and the order thereon Vide Government Proceedings No. 20264-72 R.F. 213-92 dated 28th May 1893 was communicated to Deputy Commissioners, the attention of the Deputy Commissioner has been drawn to it and his reply will be forwarded on receipt.

Kadur. Deputy Commissioner reports in his No. 1281 dated 19th March 1894, that the non-inspection of the Chickmagalur Taluq Treasury twice during 1892-93 was purely an oversight, and that care will be taken against similar omission.

As regards the Holalkere Taluq, I beg to state that in the list submitted with my No. 3475 dated 18th December 1893, that Treasury has been shewn as inspected twice viz: on the 26th February 1893 and 24th April 1893 by the Deputy Commissioner.

As regards para 2 of your letter under reply, I beg to enclose a list shewing the number of times the Taluq Treasuries of the Bangalore, Hassan and Mysore Districts were inspected.

I have the honor to be
Sir
Your most obedient Servant
[illegible]
Comptroller

List Shewing the number of times the Taluq Treasuries in Mysore have been inspected during the year 1892-93

Name of Taluq Treasury	By Whom inspected	Date of Inspection
Bangalore District		
Bangalore Taluq	Mr. Annaji Rao	
	Distt. Fry: Officer	29th June 1893.
Haskote	2nd. General Apptt. Commr. Mr. Coopoosamy	28th July 1892
	naido, Apptt. Commr.	23rd. June 93.
Kankanhalli	Mr. G. Raghoonatha	
	Rao, Apptt. Commr.	31st. May 1893.
Anekal	Deputy Commissioner	16th July 1892.
	Mr. B. Coopoosamy	
	naido Apptt. Commr.	19th April 1893.
Nelamangala	Mr. C. Raghavachariar	
	Clasepett Sub: Div. Officer	7th June 1893.
Doddballapur	1st General Apptt. Commr.	8th December 1892
	Mr. Annaji Rao	
	Apistant Commissioner	17 March 1893.
Magady	Deputy Commissioner	21st June 1893
Davenhalli	Mr. Raghoonatha Rao	14th April 93
Chennapatam	Apistant Commissioner	30th June 1893.
Mysore District	Mr. C. Raghavachariar Clasepett Sub: Div. Officer	8th May 93.
Mysore Taluq	Mr. Krishnaiengar	
	Apistant Commissioner	23rd June 1893.
	Treasury Officer Mysore	6th September 1892.
Chamraj Nagara	— do —	21st August 1892
	Deputy Commissioner	22nd March 1893.
Seringapatam	Treasury Officer Mysore	20th September 92

Name of Taluq Treasuries.	By whom Inspected	Date of Inspection
Mysore District Continued.		
Hunsur Taluq —	Treasury Officer Mysore	18th September 9
	Mr. Nunjunda Raj Urs	
	Assistant Commissioner	12th May 1893
Yedatore ———	Treasury Officer Mysore	19th September 92
	Mr. Narasim Iyengar	
	Assistant Commissioner	26th April 189
Heggadadevankote ——	Treasury Officer Mysore	29th October 92
	Mr. C. Davaraj Urs	
	Pro: Asst. Commissioner	1st April 93
Goondalpett ———	Treasury Officer Mysore —	26th November 9
	Mr. Nunjunda Raj Urs	
	Assistant Commr.	30th March 189
Nunjungode ———	3rd. General Asst. Commr.	2nd. June 1893
T. Narasipur ——	Deputy Commissioner	20th April 93
Nagamangala ——	Treasury Officer Mysore —	28th December 92
	Mr. Davaraj Urs, Pro:	
	Assistant Commissioner	26th April 93
Mandya ———	Mr. Mahamud Alli, Sub	
	Division Officer, French Rocks	15th February 1893
Malvalli ———	Treasury Officer Mysore —	27th August 92
	Sub: Division Officer French	
	Rocks —	28th February 93
Krishna Rajpett ——	Treasury Officer Mysore —	25th August 1892
	Sub: Division Officer	
	French Rocks —	26th April 93

Name of Taluq Treasuries	By whom Inspected	Date of Inspection
Hassan District		
Manjarabad	Deputy Commissioner	26th May '93
Belur	Mr. P. Venkata Rao	
	Assistant Commissioner	8th April 93
Arsikere	Mr. P. Venkata Rao	
	Assistant Commissioner	26th June '93
Chennarayapatana	Deputy Commissioner	19th May '93
Hole-Narasipur	Mr Srinivasa Charlu	
	Assistant Commissioner	31st May '93
Arkulgud	Mr. P. Venkata Rao	
	Assistant Commissioner	29th April 93

Comptroller

(General Serial No. 30.) 15·384

1894. R3975

From the Comptroller

To Chief Secretary to the Dewan of Jeypore

Dated ~~1889~~ 12 April 94

Despatched 13

Received

Enclosures No.

General No. 5889
No.

States the cause for non Inspection of the Salary Increases by the D Commr Shemaga

15.4.94

Govt Consider the Excuse adduced inadmissible

Drafted 14/4/94

No. 5889

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 12th April 1894.

COMPTROLLER'S OFFICE 1 APR. 94

From

E. R. SUBBRAYAR, Esq.,

Comptroller of Mysore.

To

The Chief Secretary to the Dewan of Mysore.

SIR,

In continuation of my letter No 5766 of 2nd April 94 I have the honor to state that the Deputy Commissioner Shemoga in his letter No 2175 of the 3 April 1894 explains that the non inspection of the Talug Treasuries of Shemoga, Chennagiri, and Honali twice during 1892-93 was due to want of time

as the Government Proceedings
No 20264-72 R.F 213-92
dated 28th May 1893.
directing that the detailed
report prescribed by this
Office should be
submitted twice a
year, was received
by him on the 10th June 93

I have the honor to be

Sir.

Your most obedient Servant.

G.P. Anderson

Comptroller

A.G.

Read:—

Letters Nos: 5766 and 5869 dated respectively 2nd and 12th April 1894 from the Comptroller to the Govt of Mysore, Jute. submitting explanations received from the Deputy Commissioners of Kolar, Tumkur, Kadur and Shimoga as to their not having inspected the Taluk Treasuries twice in the year.

Order No: Bangalore 15th June 94.
24
R.T. 243-92-93

Recorded with the remarks that the Deputy Commissioners of Kolar should enforce the Standing Orders on the subject and that Govt consider the excuse adduced by the Deputy Commissioners of Shimoga inadmissible

To
The Comptroller &
Mysore Gov

Chief Secy
14/6/94

Comptroller's retrenchment orders should remain in the custody of the Cash Accountant or the Treasury Officer himself.

2. The Comptroller is requested by persistent instruction, to get all irregularities corrected and prevented. His attention is drawn further to para 1 of the Pro: quoted above, requesting to submit a copy of the orders issued by him on the result of Treasury inspection

Chief Secty.

Mys
17/9/94

To.
The Comptroller & Asst Secy to Govt of Mysore.

Govt Order No: 26, dated 18/19 Sept 94
Ck.7.213-92-93

age under the price of "Ghosha women" the greatest precautions and kind attention to rules is necessary.

One would handle believe that any Treasury Officer would accept a life certificate signed by the person on whose behalf that life certificate is produced. But such seems to be the fact in the case of Nazimuddin Ali Khan Case no 3 (in the list of live case fund pensioner exempted from personal appearance) Mr Comptroller and the Deputy Commissioner would instruct the Treasury Officer

While the bills presented for payment are examined and kept before the Treasury Officer by the Cash Accountant and the Register of Comptroller's

Comptroller's Refreshments orders -

Read:—

Letter no. 3705 of 23rd December 1893. from the Comptroller to the Government of Mysore, submitting certain information called for in this office No: 1698. / R.7.213.92 of 24th July 1893 on the inspection of the Mysore District Treasury held by him on 1st June 1893.

Order No: 25 / R.7.213-92-93 dated 18/19th Sept 96.

Recorded with the following remarks:-

(1) ~~that the~~ Lists of persons exempted from personal appearance, contain some names of persons for whose non-attendance there is apparently no reason - Among them there are several females of advanced years & In view of the ease with which some hands were committed some time ago

These lists

Gen. 30.]

8295.

~~G 3171~~

R 22627/2

From

The Comptroller, Mysore Govt.

To

The Chief Secretary to the
Dewan of Mysore.

Dated 19th } December
Despatched 22nd }

Received

L. F. No. 3597 with one Enclosure

SUBJECT MATTER.

Submitting ~~a~~ a List showing the number of times the Taluk Treasuries of several Districts except Mysore were inspected during the year 1893-94.

G. 22/12/94

18/1/95

No. 3597 re the letter to sum

COMPTROLLER'S OFF
20 DEC. 94
MYSORE

OFFICE OF THE COMPTROLLER, MYSORE, GOVT.

Bangalore, 19th December 1894

E. R. SUBROYER, ESQ.,
Comptroller to Mysore Govt.

To

The Chief Secretary to the Dewan of Mysore.

SIR,

With reference to Government Proceedi
No. 13292-300 / R. F. 213-92 dated 4th February 1893, I have
honor to enclose a List shewing the num
of times the Taluq Treasuries of the several
Districts except Hassan, were inspected dur
the year 1893-94. A similar List for Hassan
District will be furnished on receipt of
same from the Deputy Commissioner of that Distr
for the submission of which no less than 5
reminders have been sent.

From the List now enclosed it will be
that the Taluq Treasuries in the Bangalor
Mysore and Kadur Districts were only inspe
in detail only once during the year, and on be
questioned on the subject the Deputy Commiss
Kadur District replied in his docket No. 432d
28th September 1894 that the order requiring
second detailed inspection of each Taluq Trea
was unfortunately lost sight of, but will be
strictly observed in future. The Deputy Commission
Bangalore and Mysore have not replied as yet a
though reminders have been sent. On receipt o
the

their replies the same will be communicated to you.

Kolar District. Bagepally Taluq Treasury was inspected only once. The Deputy Commissioner who was called upon to give reasons for this, forwarded with his docket No. 1604/1024 dated 12th/27 October 1894, a copy of letter from the Officer in charge of the Chickballapur Sub Division stating that he was on leave when the 2nd inspection ought to have been made.

4 Tumkur District. Pavagada Taluq only once inspected during the year. The Deputy Commissioner reports that owing to other engagements the Assistant Commissioner who was deputed to make the 2nd inspection could not do it during the year.

5 Shemoga District. Shemoga Taluq Treasury was not inspected at all during the year. The Deputy Commissioner reports in his No. 343 dated 3d August 1894 that Mr. Ramaswamidyer, B.A. Assistant Commissioner who did the Jamabandy of the Taluq took ill before he could inspect this Taluq Treasury.

6 Chitaldroog District. Davengere Taluq Treasury only once inspected during 1893-94. The Deputy Commissioner reports in his docket No. 112/51 dated 2nd August 1894 that owing to pressure of other work, he and his assistants were not able to inspect this Treasury more than once, and that in future special attention will be paid to the orders of Government on the subject.

I have the honor to be

Sir,

Your most obedient Servant

E Thompson

Comptroller

Names of Taluq Treasuries	By whom inspected	Date of inspection		Whether inspection was In detail	Cash balance Examined
				22	
	Kadur District - Continued				
Mooragere Tq: Try:	Deputy Commissioner	1894 February	14	In detail	-
do — do —	do — do —	May	10	-	Cash balance Examined
Koppa — do —	do — do —	1893 November	27	— do —	-
do — do —	do — do —	1894 May	7	-	— do —
Tharikere — do —	do — do —	1893 December	19	— do —	-
do — do —	do — do —	1894 May	5	-	— do —
	Chitaldroog District				
Chitaldroog — do —	Asst. Commissioner	1893 August	25 & 26 & 27	— do —	-
do — do —	do — do —	1894 January	26	— do —	-
Challakere — do —	Deputy — do —	January	30	— do —	-
do — do —	do — do —	May	6	— do —	-
Hiriyur — do —	Asst. — do —	1893 July	29	— do —	-
do — do —	Deputy — do —	1894 February	23	— do —	-
Davengere — do —	do — do —	1893 December	28	— do —	-
do — do —	Try: Asst. — do —	1894 May	27	-	— do —
Jagalur — do —	do — do —	1893 August	26	— do —	-
do — do —	Deputy — do —	1894 January	3d	— do —	-
Molkalmuru — do —	Gl. Asst. — do —	1893 July	11	— do —	-
do — do —	Deputy — do —	1894 January	14	— do —	-
Holalkere — do —	Try: Asst. — do —	1893 November	25	— do —	-
do — do —	1st Asst. — do —	1894 January	18	— do —	-
do — do —	Deputy — do —	April	24	-	— do —
	Mysore District				
Mysore — do —	Try: Asst. Commissioner	1894 January	31	— do —	-
T. Narsipur — do —	Gl. Asst. Commissioner	1893 September	8	-	— do —
do — do —	— do — do —	1894 May	9	-	— do —
do — do —	do — do —	March	21	— do —	-
Hunsur — do —	do — do —	February	2d	— do —	-
Seringapatna — do —	Sub Dy. Officer Hunch Backs	1893 August	9	— do —	-
do — do —	do — do —	1894 May	11	— do —	-
Mandya — do —	Deputy Commissioner	January	23	— do —	-
Krishnarajpett — do —	Sub Dy. Offr. T. Rocks	1894 April	26	— do —	-

List shewing the number of times the Taluq Treasuries in Mysore have been inspected during the year 1893-94.

Names of Taluq Treasuries	By whom inspected	Date of inspection	Inspection whether In detail	Cash balance examined.
Bangalore District				
Bangalore Taluq Try:	Try: Asst. Commissioner	1894 March 28	In detail	
Hoskoté — do —	Gl. — do —	July 12	-	Cash balance examined
Devanhalli — do —	2nd Gl. — do —	January 25	— do —	-
Doddballapur — do —	1st Gl. — do —	1893 August 21	-	— do —
— do — — do —	2nd Gl. — do —	1894 June 29	— do —	-
Nelamangala — do —	1st Gl. — do —	January 24	— do —	-
— do — — do —	Try: — do —	June 30	-	— do —
Magadi — do —	Sub Division Officer	January 12	— do —	-
Chennapatna — do —	Try: Asst. Commissioner / Dist. Try: Officer	1893 October 28	-	— do —
Anekal — do —	1st Gl. Asst. Commissioner	1894 March 22	— do —	-
do — do —	2nd Gl. — do —	May 5	-	— do —
Kankanhalli — do —	Gl. — do —	March 19	— do —	
do — do —	1st Gl. — do —	1893 August 23	-	— do —
Kolar District				
Kolar Taluq Try:	Extra Asst. Commissioner	1893 December 28	— do —	
do — do —	do — do —	1894 June 30	— do —	
Bowringpett — do —	Superintendent of Police	March 14	— do —	
do — do —	Deputy Commissioner	June 30	— do —	
Malur — do —	do — do —	1893 September 29	— do —	
do — do —	do — do —	1894 February 13	— do —	
do — do —	Extra Asst. — do —	June 30	— do —	
Mulbagal — do —	Gl. Asst. — do —	February 16	— do —	
do — do —	Extra Asst. — do —	March 31	-	— do —
do — do —	do — do —	June 29	— do —	

P.T.O.

Names of Taluq Treasuries	By whom inspected	Date of inspection	Inspection whether In detail	Cash balance examined
	Kolar District (Continued)			
Chintamunny Taluq Try	Deputy Commissioner	1893 July 19	-	Cash balance examined.
do — do —	Gl. Asstt. — do —	December 18	In detail	
do — do —	Deputy — do —	1894 January 5	..	— do —
do — do —	Extra Asstt. — do —	May 22	— do —	.
Sidlaghatta — do —	Deputy — do —	1893 December 28	— do —	.
do — do —	Extra Asstt. — do —	1894 June 5	— do —	.
Chickballapur — do —	Sub Division Officer	1893 September 29	— do —	.
do — do —	Deputy Commissioner	December 8	-	— do —
do — do —	Gl. Asstt. — do —	1894 May 19	— do —	.
Goribidanur — do —	Sub Division Officer	1893 December 25	— do —	.
do — do —	Gl. Asstt. Commissioner	1894 May 16	.	— do —
do — do —	do — do —	June 13	— do —	.
Bagepalli — do —	Sub Division Officer	January 19	— do —	.
	Tumkur District			
Tumkur — do —	Asstt. Commissioner	1893 August 9	— do —	.
do — do —	do — do —	1894 May 7	— do —	.
Tiria — do —	do — do —	1893 August 11	— do —	.
do — do —	do — do —	1894 June 12	— do —	.
do — do —	do — do —	1893 December 12½	— do —	.
Jyptur — do —	do — do —	August 12	— do —	.
do — do —	do — do —	1894 May 27	— do —	.
Kunigal — do —	do — do —	1893 October 16	— do —	.
do — do —	do — do —	1894 May 7	— do —	.
Gubbi — do —	do — do —	1893 October 21	— do —	.
do — do —	do — do —	1894 April 2nd	— do —	.
Madhigiri — do —	do — do —	1893 December 6	— do —	.
do — do —	do — do —	1894 June 5	— do —	.
Chickmaikenhalli — do —	do — do —	1893 July 29	— do —	.
do — do —	do — do —	1894 May 29	— do —	.
Pavagada — do —	do — do —	January 20	— do —	.

Names of Taluq Treasuries	By whom inspected	Date of inspection		Inspection whether In detail	Cash balance examined
		Shemoga District			
Chennagiri Tgp. Toy	Deputy Commissioner	February 1894	19	In detail	
do — do —	Offg — do — do —	October 1893	11	— do —	
do — do —	do — do — do —	April 1894	21	-	Cash balance examined.
Honnalli — do —	do — do — do —	October 1893	3d	— do —	
do — do —	1st Asstt Commissioner	December	18	— do —	-
do — do —	Deputy — do —	April 1894	23	-	— do —
do — do —	do — do —	May	26	-	— do —
Shikarpur — do —	1st Asstt — do —	September 1893	2d	— do —	-
do — do —	do — do —	January 1894	2d	— do —	-
do — do —	Deputy — do —	April	27	-	— do —
do — do —	do — do —	May	29	-	— do —
Soraba — do —	Sub Dy Officer, Sagar	August 1893	18	— do —	-
do — do —	do — do —	February 1894	2d	— do —	-
do — do —	Deputy Commissioner	June	12th	-	— do —
Sagar — do —	do — do —	January 1894	16	— do —	-
do — do —	do — do —	June	4	-	— do —
do — do —	Sub Dy Officer	September 1893	12	— do —	-
Nagar — do —	do — do —	November	5	— do —	-
do — do —	do — do —	April 1894	5	— do —	-
do — do —	Deputy Commissioner	June	6		— do —
Thirthalli — do —	do — do —	November 1893	24	— do —	
do — do —	do — do —	February 1894	5	-	— do —
do — do —	1st Asstt — do —	March	28	-	— do —
do — do —	Deputy — do —	June	20	— do —	-
		Kadur District			
Chickmagalur Tg. Toy	Gl Asstt Commissioner	March 1894	20	— do —	-
Kadur — do —	do — do —	do	21	— do —	-
do — do —	Deputy — do —	May	22	-	Cash balance examined.

P.J.O.

Names of Taluq Treasuries	By whom inspected	Date of inspection		Whether inspection was In detail	Cash balance Examined
	Mysore District. Continued				
Nagamangala Tq: Trsy.	Dy Asst. Commissioner	December 1893	31		
do —— do ——	Sub Dy. Officer J. Rocks.	February 1894	10		
do —— do ——	Asst. Commissioner	January	18	In detail	
Nanjungode — do —	do —— do ——	January 1894	18	— do —	-
Chamrajnagar — do —	do —— do ——	August 1893	31	.	Cash balance Examined.
do —— do —	do —— do ——	December	30	— do —	-
Gundlepett — do —	Deputy —— do ——	February 1894	22	— do —	-
do —— do —	Asst. —— do ——	May	4	-	— do —
Heggedevankote — do —	do —— do ——	January	8	— do —	-
Yadatore —— do —	do —— do ——	February	14	— do —	-
Malvalli —— do —	Sub Dy. Officer J. Rocks Sub Dy. —	— do —	28	— do —	-
do —— do —	do —— do ——	April	17	— do —	-

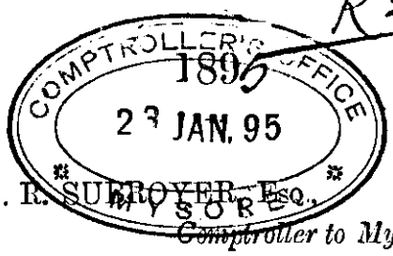
Comptroller's Office,
Bangalore 19th December 1894

CONTROLLER 21 DEC. 94 MYSORE

E Thompson
Comptroller

Gen. 30.]

9472
R2567



From

E. R. SURROVER, Esq.,

Comptroller to Mysore Govt.

To

The Chief Secretary to the

Dewan of Mysore.

Dated 22 January

Despatched 24th

Received

Enclosures No. 2

General No. 4102

No.

In reply to

SUBJECT.

Submitting a supplemental Statement shewing the number of times the Taluk Treasuries of the Nagar and Kadur Circles inspected during the Year 1893-94.

References—(to be entered only in the Dewan's Office).

No. 4102

OFFICE OF THE COMPTROLLER, MYSORE,

Bangalore, 22nd January 1895

From

E. R. SUBROYER, Esq., M.A., B.C.E.,
Comptroller to Mysore Government.

COMPTROLLER'S OFFICE
22 JAN 95
MYSORE

To

The Chief Secretary to the Dewan of Mysore.

SIR,

In continuation of my letter No. 3597 dated 21st December 1894, I have the hono to enclose a supplemental list receive with Hassan Deputy Commissioner's No. 788 dated 28th December 1894 shewing the number of times the Taluq Treasuri of the Hassan District were inspected during the year 1893-94. It will be observed therefrom that the Hassan and Manjarabad Taluq Treasury were not inspected at all in detail during the year and that the other Taluq Treasuries were so inspected only once during the year.

2 The Deputy Commissioner's explanatio for the omission has been called for and will be communicated to you on receipt.

3 A copy of the Bangalore Distric Deputy Commissioners explanation as t the non-inspection of Taluq Treasuries

tw

twice during 1893-94 is as promised in my letter quoted above enclosed for your information. The Deputy Commissioner Mysore has not as yet furnished his explanation as yet although two reminders have been sent to him therefor.

I have the honor to be
Sir
Your most obedient Servant

for Comptroller

Gen. Serial No. 31.]

1895

From The Deputy Commissioner
Bangalore District

To . The Comptroller
in Mysore

Dated 7th January 1895

Despatched

Received

Enclosures No.

General No.
R No. 2399

The Comptroller's No. 1395 dated 4th September last requesting certain information with reference to the Statement showing the number of times the Taluq Treasuries were inspected in 1893-94.

Adverting to the above has the honor to state that the detailed report on the inspection of the Doddaballapur Taluq Treasury on 29th June 1894 was sent to the Comptroller on 19th September last with this Office No. 992 dated 13th Idem. On 21st August 1893

the

the cash balance only was examined and copy of the report was not sent as the Comptroller's Circular No. 5906 C.L. No:38 dated 13th April 1894 requiring the transmission of such reports was duly received.

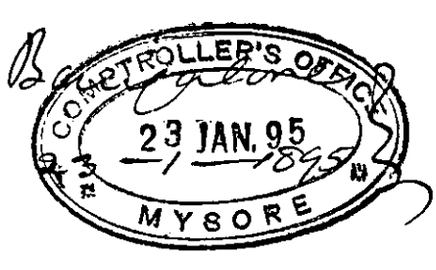
The attention of the Divisional Officers has been drawn to the Government Proceedings No. 20264-72 R.F. 213-92 dated 28th May 1893 and the Deputy Commissioner will see that the orders are strictly enforced.

(Sd.) N. Narasimmengar
for Deputy Commissioner

"Copy"
P. Ramu.
Chief Assistant
to the Comptroller
of Mysore

Supplemental List showing the number of times the Taluq Treasuries of the Hassan District was inspected during the year 1893-94.

Names of Taluq Treasuries	By whom Inspected	Date of Inspection	Inspection whether	
			In detail	"Cash balance" examined
Hassan Taluq Try	nil	.	-	-
Manjarabad do	Offg Dy Comm	11-6-94		Cash balance examined
Belur - do	My asst Comm	5-1-94	In detail	-
do.	Dy Comm	21-11-93	"	- do
Arsikere do.	do	25-9-93	"	do
do do.	My asst Comm	28-10-93	- do -	"
do do.	do	27-2-94	—	do
do do.	do	14-5-94	—	do.
Channarayapatna - do	do	1-1-94	do	—
Holenarsipur do	do	10-9-93	—	do
do do	Dy Comm	25-3-94	do	-
Ankalgud do	— do —	10-3-94	do	—



By Cycle
for Comptroller
Mysore

Draft for Approval

Read:-

Proceedings of the Government of Mysore dated 4th February 1893. No. 13292-300 / R.F. 21392 directing the submission of a Statement shewing the no. of times the Taluk Treasuries in the Several Districts of the Province were inspected during 1893-4

2. Letter no. 3597 dated 19th December 1894 from the Comptroller, Mysore Govern't. submitting a list shewing the no. of times the Taluk Treasuries in the Several Districts except Hassan were inspected during 93-4.

3. Letter No. 4102 dated 22nd January 1895 from the Same Officer Submitting a Similar list for the Taluk Treasuries of the Hassan district.

No 12317-25 / RT. 213-92 dt 11-2-95 / 14.

Order thereon.

vide separate statements attached.

1. The Subjoined table shows how often and by whom the Taluk Treasuries were inspected during the year 1893-4.

2. Government regret to have to notice that notwithstanding the clear instructions conveyed in the Proceedings of the

4th Febr 1893 read above, the
Taluk Treasuries at Shimoga
wh: by the way are at the H.Q.rs of Dist,
and Hassan were not ins-
-pected at all: while the
Standing order requires
that every Taluk Treasury
shoned be inspected once
at least ~~each~~ every six months.
~~These two places are also~~
~~the head quarters of Dist.~~
The Dy: Comm.rs of Shimoga
and Hassan ~~are requested~~ should
explain why the treasuries
in question
were not inspected at
all during the year.
3. The Taluk Treasuries
named below were ins-
-pected once only:—

District	Taluk. Treasury
	Bangalore
	Hoskote

District. Bangalore Contd.	M. Treasury
	Chennapatna
	Magadi.
	Devanhalli
Kolar	Bagepalli.
Tumkur	Pavagada
Mysore	Mysore
	Hunsur
	Manuja
	Krishnarajpet.
	Yedatore
	Heggadadevankote
	Nanjungode
Kadur	Chikmagalur
Hassan	Channarayapatna
	Arkalgud.

4. The Dy: Comrs concerned are requested to show better results in the current year.

To

The Comptroller, Mysore Govt.

The Dy: Comrs of Dists Nos.

Pravin

11/2/95

11/2/95 For Chief Secretary.

READ:—

Proceedings of the Government of Mysore, dated 4th February 1893, No. 13292-300— R. F. 213-92, directing the submission of a statement showing the number of times the Taluk Treasuries in the several Districts of the Province were inspected during 1893-94.

2. Letter No. 3597, dated 19th December 1894 from the Comptroller, Mysore Government, submitting a list showing the number of times the Taluk Treasuries in the several Districts except Hassan were inspected during 1893-94.

3. Letter No. 4102, dated 22nd January 1895, from the same officer, submitting a similar list for the Taluk Treasuries of the Hassan District.

No. 12317-25—R. F. 213-92, DATED, BANGALORE, 11TH FEBRUARY 1895.

ORDER THEREON.—The subjoined table shows how often and by whom the Taluk Treasuries were inspected during the year 1893-94.

Table showing the dates on which and the officers by whom the Taluk Treasuries in the several Districts of the Province were inspected during 1893-94:—

District.	Name of Treasury.	By whom inspected	Date of inspection.	Whether the examination was in detail or only the cash balance examined.
Bangalore.	Bangalore Taluk ...	Treasury Asst. Comr. ...	28-3-94	In detail.
	Hoskote Taluk ...	General ditto ...	1-7-94	Cash balance examined.
	Kankanhalli Taluk ...	General ditto ...	19-3-93	In detail.
		1st General ditto ...	23-8-93	Cash balance examined.
	Channapatna Taluk...	Treasury Asst. Comr...	28-10-93	Ditto
	Anekal Taluk ...	1st General ditto ...	22-3-94	In detail.
		2nd General ditto ...	5-5-94	Cash balance examined.
	Nelamangala Taluk...	1st General ditto ...	24-1-94	In detail.
		Treasury ditto ...	30-6-94	Cash balance examined.
	Dodballapur Taluk ...	1st General ditto ...	21-8-93	Ditto
		2nd General ditto ...	29-6-94	In detail.
	Magadi Taluk ...	Sub-Dn. Officer ...	1-1-94	Ditto
	Devanhalli Taluk ...	2nd Gen. Asst. Comr. ...	25-1-93	Ditto
Kolar.	Kolar Taluk Treasury.	Extra Asst. Comr. ...	28-12-93	In detail.
		Ditto ...	30-6-94	Ditto
	Mulbagal Taluk ...	General ditto ...	26-2-94	Ditto
		Extra ditto ...	31-3-94	Cash balance examined.
		Ditto ...	29-6-94	In detail.
	Bowringpet Taluk ...	Supt. of Police ...	14-3-94	Ditto
		Dy. Comr. ...	30-6-94	Ditto
	Chintamani Taluk ...	Ditto ...	19-7-93	Cash balance examined.
		Gen. Asst. Comr. ...	18-12-93	In detail.
		Dy. Comr. ...	5-1-94	Ditto
		Extra Asst. Comr. ...	22-5-94	Ditto
	Chikballapur Taluk..	Sub-Dn. Officer ...	29-9-93	Ditto
		Dy. Comr.	8-12-93	Cash balance examined.
		Gen. Asst. Comr.	19-5-94	In detail.
	Sidlaghatta Taluk ...	Dy. Comr.	28-12-93	Ditto
		Extra Asst. Comr.	5-6-94	Ditto
	Bagepalli Taluk ...	Sub-Dn. Officer	19-1-94	Ditto
	Goribidnur Taluk ...	Ditto	25-12-93	Ditto
		Gen. Asst. Comr.	16-5-94	Cash balance examined.
		Ditto	13-6-94	In detail.
	Malur Taluk ...	Dy. Comr.	29-9-93	Ditto
		Ditto	13-2-94	Ditto
		Extra Asst. Comr.	30-6-94	Ditto

Statement showing particulars of inspection—*continued.*

District.	Name of Treasury.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance examined.
Tumkur.	Tumkur Taluk ...	Asst. Comr. ...	9-8-93	In detail.
		Ditto ...	7-5-94	Ditto
	Maddagiri Taluk ...	Ditto ...	6-12-93	Ditto
		Ditto ...	5-6-94	Ditto
	Chiknayakanhalli Tk.	Ditto ...	29-7-93	Ditto
		Ditto ...	29-5-94	Ditto
	Sira Taluk ..	Ditto ...	11-8-93	Ditto
		Ditto ...	12-6-94	Ditto
		Ditto ...	1 12-93	Ditto
	Gubbi Taluk ...	Ditto ...	21 10-93	Ditto
		Ditto ..	2-4-94	Ditto
	Tiptur Taluk ...	Ditto ...	12-8-93	Ditto
		Ditto ...	27-5-94	Ditto
	Pavagada Taluk ...	Ditto ...	20-1-94	Ditto
	Kunigal Taluk ...	Ditto ..	16-10-93	Ditto
		Ditto ...	7-5-94	Ditto
Shimoga.	Shimoga Taluk ...	Not examine		
	Honnali Taluk ...	Offg. Dy. Co. ...	3-10-93	In detail.
		1st Gen, Assomr. ...	18-12-93	Ditto
		Dy. Comr. ..	23-4-94	Cash balance examined.
		Ditto ...	26-5-94	Ditto
	Channagiri Taluk ...	Ditto ...	19-2-94	In detail.
		Offg. Dy. Co. ...	11-10-93	Ditto
		Ditto ...	21-4-94	Cash balance examined.
	Sagar Taluk ...	Dy. Comr. ...	16-1-94	In detail.
		Ditto ...	4-6-94	Cash balance examined.
		Sub-Dn. Off ...	12-9-93	In detail.
	Sorab Taluk ...	Ditto, Sa ...	18-8-93	Ditto
		Ditto ...	2-2-94	Ditto
		Dy. Comr. ...	1-6-94	Cash balance examined.
	Tirthahalli Taluk ...	Ditto ...	24-11-93	In detail.
		Ditto ...	5-2-94	Cash balance examined.
		1st Gen. Assomr ...	28-3-94	Ditto
		Dy. Comr. ...	20-6-94	In detail.
	Nagar Taluk ...	Sub-Dn. Off. ...	5-11-93	Ditto
		Ditto ...	5-4-94	Ditto
		Dy. Comr. ...	6-6-94	Cash balance examined.
	Shikarpur Taluk ...	1st Asst. Co ..	2-9-93	In detail.
		Ditto ...	2-1-94	Ditto
		Dy. Comr. ...	27-4-94	Cash balance examined.
		Ditto ...	29-5-94	Ditto
Mysore.	Mysore Taluk ...	Try. Asst. C ...	31-1-94	In detail.
	Chamrajnagar Taluk.	Asst. Comr. ...	31-8-93	Cash balance examined.
		Ditto ...	30-10-93	In detail.
	Seringapatam Taluk.	Sub-Dn. Offr. ench Rocks	9-8-93	Ditto
		Ditto ...	1-5-94	Ditto
	Hunsur Taluk ...	Gen. Asst. C ...	2-1-94	Ditto
	Mandya Taluk ..	Dy. Comr. ...	23-1-94	Ditto
	Krishnarajpete Taluk.	Sub-Dn. Offr. ench Rocks	26-4-94	Ditto
	Malvalli Taluk ...	Ditto ..	28-2-94	Ditto
		Ditto ...	17-1-94	Ditto
	Nagamangala Taluk...	Try. Asst. Co ...	31-12-93	
		Sub-Dn. Offr. ...	10-2-94	
		Asst. Comr. ..	18-1-94	In detail.
	Yedatore Taluk ...	Ditto ..	1-2-94	Ditto
	Heggaddevankote Tk.	Ditto ...	8-1-94	Ditto.
	Gundlupet Taluk.	Dy. Comr. ...	22-2-94	Ditto
		Asst. Comr. ..	4-5-94	Cash balance examined.
	T. Narsipur Taluk ...	Gen. Asst. C ...	8-9-93	Ditto
		Ditto ..	9-5-94	Ditto
		Ditto ...	21-3-94	In detail
	Nanjangud Taluk ...	Asst. Comr. ...	18-1-94	Ditto

Statement showing particulars of Inspection—*concluded.*

District.	Name of Treasury.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance examined
Kadur.	Chikmagalur Taluk ...	Genl. Asst. Comr. ..	20-3-94	In detail
	Kadur Taluk ...	Ditto ..	21-3-94	Ditto
		Dy. Comr.	2-5-94	Cash balance examined.
	Mudgere Taluk ...	Ditto	14-2-94	In detail.
		Ditto	10-5-94	Cash balance examined.
	Koppa Taluk ...	Ditto	27-11-93	In detail.
		Ditto	7-5-94	Cash balance examined.
	Tarikere Taluk ...	Ditto	19-12-93	In detail.
		Ditto	5-5-94	Cash balance examined.
Chitaldroog.	Chitaldroog Taluk ...	Asst. Comr.	25-8-93 26-8-93 27-8-93	In detail.
		Ditto	26-1-94	Ditto
	Challakere Taluk ...	Dy. Comr.	30-1-94	Ditto
		Ditto	6-5-94	Ditto
	Hiriyur Taluk ..	Asst. Comr.	29-7-93	Ditto
		Dy. Comr.	23-2-94	Ditto
	Davangere Taluk ...	Ditto	28-12-93	Ditto
		Treasury Asst. Comr. ..	27-5-94	Cash balance examined.
	Jagalur Taluk ...	Ditto ..	26-8-93	In detail.
		Dy. Comr.	3-1-94	Ditto
	Molakalmuru Taluk...	Genl. Asst. Comr. .	11-7-93	Ditto
		Dy. Comr.	14-1-94	Ditto
	Holalkere Taluk ...	Treasury Asst. Comr. ..	25-11-93	Ditto
		1st Asst. Comr. ..	18-1-94	Ditto
		Dy. Comr.	24-4-94	Cash balance examined.
Hassan	Hassan Taluk ...	Not examined .	...	...
	Belur Taluk ...	Treasury Asst. Comr. ..	5-1-94	In detail.
		Dy. Comr.	21-11-93	Cash balance examined.
	Arsikere Taluk ...	Ditto	25-9-93	Ditto
		Treasury Asst. Comr. .	28-10-93	In detail.
		Ditto	27-2-94	Cash balance examined.
		Ditto	14-5-94	Ditto
	Manjarabad Taluk ...	Offg. Dy. Comr. ..	11-6-94	Ditto
	H. Narsipur Taluk ...	Treasury Asst. Comr. ..	10-9-93	Ditto
		Dy. Comr.	25-3-94	In detail.
	Channarayapatna Tk.	Treasury Asst. Comr. ...	1-1-94	Ditto
	Arkalgud Taluk ...	Dy. Comr.	10-3-94	Ditto

2. Government regret to have to notie that notwithstanding the clear instructions conveyed in the Proceedings of th 4th February 1893 read above, the Taluk Treasuries at Shimoga and Hassan vhich by the way are at the Head-quarters of Districts were not inspected at all while the standing order requires that every Taluk Treasury should be inspecte once at least every six months. The Deputy Commissioners of Shimoga and Hassan should explain why the treasuries in question were not inspected at al during the year.

3. The Taluk Treasuries named below were inspected once only :—

District.	*Taluk Treasury.*
Bangalore	Bangalore. Hoskote. Channapatna. Magadi. Devanhalli.
Kolar	Bagepalli.

District.	*Taluk Treasury.*
Tumkur	Pavagada.
Mysore	Mysore.
	Hunsur.
	Mandya.
	Krishnarajpete.
	Yedatore.
	Heggaddevankote.
... ...	Nanjangud.
Kadur	Chikmagalur.
Hassan	Manjarabad.
	Arkalgud.

4. The Deputy Commissioners concerned are requested to show better results in the current year.

L. ANANTASAMI RAO,
for *Chief Secretary.*

To—The Comptroller to the Government f Mysore.
The Deputy Commissioners of Districts.

1894-95

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 11th February 1894

No. 12317-25
R. F. 213-92

With original
draft

Inspection of Taluk Treasuries—Reviewing the work done in 1893-94.

M.G.C.P. B.—25-2-95—120

Table Showing the dates on which and the officers by whom the Taluk Treasuries in the Seven Districts of the Province were inspected during 1893-4.

Sl. No.	Name of Treasury	By whom inspected	Date of Inspection	Whether the Exam was in detail or only the Cash Balance Exam[d]	Remarks.
Bangalore	Bangalore Tq[r]	Try. Asst Commr	28-3-94	In detail	X
	Hoskote	Gl[k] do	1-7-94	Cash Balance Exd	X
	Kankanhalli	Gl[k] do	19-3-93	In detail	
		1st Gl[k] do	23-8-93	Cash Bal[ce] Exd	
	Chennapatna	Try: Asst Commr	28-10-93	Cash balance Exd	X
	Anekal	1st Gl[k] Asst Commr	22-3-94	In detail	
		2d do	5-5-94	Cash Balance Exd	
	Nelamangala	1st Gl[k] Asst Commr	24-1-94	In detail	
		Try do	30-6-94	Cash Balance Exd	
	Doddaballapur	1st Gl[k] Asst Commr.	21-8-93	Cash Balance Exd	
		2d do	29-6-94	In detail.....	
	Magadi	Sub. Dy Officer	1-1-94	In detail.	X
	Devanhalli	2d Gl[k] Asst Commr	25-1-93	In detail	X
					12
	Kolar Taluk Tq	Extra Asst Commr	28-12-93	In detail	
		do	30-6-94	do	

Mulbagal	Gl. Asstt.	26-2-94	do
	Extra Asstt. do	31-3-94	Cash Balance Exd.
	do	29-6-94	in detail
Bowringpet	Supdt. of Police	14-3-94	in detail
	Dy. Commr.	30-6-94	do
Chintamani	Dy. Commr.	19-7-93	Cash Balance Exd.
	Gl. Asstt. do	18-12-93	in detail
	Dy. Commr.	5-1-94	do
	Extra Asstt Commr.	22-5-94	do
Chikballapur	Sub Dy. Officer	29-9-93	do
	Dy. Commr.	8-12-93	Cash Balance Exd.
	Gl. Asstt.	19-5-94	in detail
Siddaghatta	Dep. Commr.	28-12-93	in detail
	Extra Asstt Commr.	5-6-94	do
Bagepally	Sub. Dy. Officer	19-1-94	do
Goribidnur	do	25-12-93	do
	Gl. Asstt. Commr.	16-5-94	Cash Bal. Exd.
	do	13-6-94	in detail
Malur	Dy. Commr.	29-9-93	in detail
	do	13-2-94	do
	Extra Asstt. Commr.	30-6-94	do

Kolar

Sl. No.	Treasury	By whom inspected	Date of inspection	Examination detail or of cash Balance	Remarks
	Tumkur	Asstt Commr	9-8-93	In detail	
		do	7-5-94	do	
	Maddagiri	do	6-12-93	do	
		do	5-6-94	do	
	Chikmaikanhalli	do	29-7-93	do	
		do	29-5-94	do	
	Sira	do	11-8-93	do	
		do	12-6-94	do	
		do	1-12-93	do	
	Gubbi	do	21-10-93	do	
		do	2-4-94	do	
	Tiptur	do	12-8-93	do	
		do	27-5-94	do	
	Pavagada	do	20-1-94	do	
	Kunigal	do	16-10-93	do	
		do	7-5-94	do	

Tumkur

Shimoga			
Honnali	Offg. Dy. Commr.	3-10-93	in detail
	1st Gl. Asstt. Commr.	18-12-93	do
	Dy. Commr.	23-4-94	Cash Bal. Exd.
	do	26-6-94	do
Chennagiri	Dy. Commr.	19-2-94	in detail
	Offg. do	11-10-93	do
	do do	21-4-94	Cash Bal. Exd.
Sagar	Dy. Commr.	16-1-94	in detail
	do	4-6-94	Cash Bal. Exd.
	Sub-Dy. Officer	12-9-93	in detail
Sorab	Sub-Dy. Offr. Sagar	18-8-93	in detail
	do	2-2-94	do
	Dy. Commr.	1-6-94	Cash Balce Exd.
Tirthalli	do	24-11-93	in detail
	do	5-2-94	Cash Balce Exd.
	1st Gl. Asstt.	28-3-94	do
	Dy. Commr.	20-6-94	in detail
Nagar	Sub Dy. officer	5-11-93	do
	do	5-4-94	do
	Dy. Commr.	6-6-94	Cash Balance Exd.

Sl. No.	Treasury	By whom inspected	Date of inspection	Examination in detail of cash Balance	Remarks
	Chitaldroog	Asstt Commr	25, 26, 27 -8-93	in detail	
		do	26-1-94	do	
	Hullakere	Dy: Commr	30-1-94	do	
		do	6-5-94	do	
	Hiriyur	Asstt Commr	29-7-93	do	
		Dy: Commr	23-2-94	do	
	Davengere	do	28-12-93	do	
		Jry: Asstt Commr	27-5-94	Cash Balce Exd	
	Jagalur	do	26-8-93	in detail	
		Dy: Commr	3-1-94	do	
	Molakalmuru	Gl Asstt Commr	11-7-93	do	
		Dy: Commr	14-1-94	do	
	Holalkere	Jry: Asstt Commr	25-11-93	do	
		1st Asstt Commr	18-1-94	do	
		Dy: Commr	24-4-94	Cash Balce	

Chitaldroog

Treasury	By whom inspected	Date of Inspection	Examination in detail or of Cash Balance	Remarks.
Shikarpur	1st Asstt Commr	2-9-93	in detail	
	do	2-1-94	do	
	Dy: Commr	27-4-94	Cash Balance Exd	
	do	29-6-94	do	
Ellyore	Jry: Asstt Commr	31-1-94	in detail	
Chicacolay	Asstt Commr	31-8-93	Cash Balance Exd	
	do	30-10-93	in detail	
Srirangapatam	Sub. Dy Offr (French)	9-8-93	in detail	
	do	11-5-94	do	
Hunsur	Asstt Commr	2-1-94	in detail	
Coorg	Dy: Commr	23-1-94	do	
Krishnarajpet	Sub. Dy Offr (Brmn)	26-4-94	do	
Malavalli	do	28-2-94	do	
	do	17-4-94	do	
Nagamangala	Jry: Asstt Commr	31-12-93		

Vellore	Secy: Asst Commr	5-1-94	in detail
Arcot	Off: Commr	21-11-93	Cash Balce Exd
Arcot	do	25-9-93	do
Arcot	Secy: Asst Commr	28-10-93	in detail
Arcot	do	27-2-94	Cash Balce Exd
Arcot	do	14-5-94	do
Mangalore	Offg Off: Commr	11-6-94	Cash Balce Exd
H. Karoor	Secy: Asst Commr	10-9-93	do
H. Karoor	Off: Commr	25-3-94	in detail
Chennarayapatna	Secy: Asst Commr	1-1-94	in detail
Arkalgud	Off: Commr	10-3-94	in detail

Yedakere	Asstt Comr	1-2-94	
Hegadadevankote	Asstt Comr	8-1-94	in detail
Gundalpet	Dy: Comr	22-2-94	in detail
	Asstt Comr	4-5-94	Cash Bale Exd
T. Narsipur	Gl. Asstt Comr	8-9-93	Cash Bale Exd
	do	9-5-94	do
	do	21-3-94	in detail
Nanjangode	Asstt Comr	18-1-94	do
Chikmagalur	Gl. Asstt Comr	20-3-94	in detail
Kadur	do	21-3-94	do
	Dy: Comr	2-6-94	Cash Bale Exd
Mudigere	Dy: Comr	14-2-94	in detail
	do	10-6-94	Cash Bale Exd
Koppa	do	24-11-93	in detail
	do	7-5-94	Cash Bale Exd
Tarikere	do	19-12-93	in detail
	do	5-5-94	Cash Bale Exd

No. 4368

8126

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, February 189 5.

COMPTROLLER'S OFFICE
9 - FEB. 95
MYSORE

From

E. R. SUBROYER, ESQ., B.A., B.C.E.,
Comptroller to Mysore Government.

To

The Chief Secretary to the Dewan of Mysore.

SIR,

serial No. 24.

In continuation of my letter No. (4102) dated 23/24 January 95, I have the honor to enclose in original and to be obligingly returned docket No. 1215 dated 30 January 1895 from the Dy. Commissioner Mysore District giving reasons why the Taluq Treasuries of his District were not inspected twice in detail during the year 1893-94

I have the honor to be

Sir

Your most obedient Servant

E R Subroyer

Comptroller

H

Pub: Records:

Please post up the reference
your letter file no
213-92 & 93 & 94 & 95
25/2/95 the Asst Comr on the
11th Febry 95:

With which Cycle No please.

No. 9472
R. 2567 (94-5)

Recd.
6/3/95

Gen Serial No 30.]

10256

189

R2774

From

E. R. SUBROYER, Esq.,
Comptroller to Mysore Govt.

To

The Chief Secretary to the
Dewan of Mysore.

Dated 9th Febry

Despatched 11

Received

Enclosures No. 2

General No. 4368
No.

In reply to

SUBJECT.

Forwarding Mysore D.C.
Dy Commr's No 1215 of 30-1-95
giving reasons for not having
inspected his Taluk Treasuries
twice during 1893-94

RW 14/2

References—(to be entered only in the Dewan's Office).

P.T.O

19/2/95

Gen. Serial No. 31.] 426 (27a)

1895 427

From The Deputy Commissioner
Hassan District

To The Comptroller to the
Government of
Mysore

Dated 9
Despatched
Received February 1895.

Enclosures No.

General No. 923
No. Nil

His docket No 4108
dated 22nd Ultimo, making
certain observation annent
Inspection of Treasuries of
this Distr during the year
1893-94

With reference to the
above, has the honor to
inform that strict atten-
tion will be paid to the
Government Proceedings
No 20264-72 dated 28th
R H 213-92

May 1893. =, in future ~~avoid~~ the attention of the inspecting officers has again been drawn to the a ve.

(Signed) Krishnaswamy Iyer
Officiating Deputy Commissr.
Hassan District.

"Copy"
P Bann
Chief Assistant to the
Comptroller

No. 4434

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 13 Feby 1895.

COMPTROLLER'S OFFICE
13 FEB. 95
MYSORE

From

E. R. SUBROYER, Esq., M.R.A.S. &c. &c.
Comptroller to Mysore Government.

To

The Chief Secretary to the Dewan of Mysore.

SIR,

Serial No. 26. (4368) In continuation of my letter No. dated 9/11 February 1895, I have the honor as promised in letter No. 4102 dated 23/24 January 1895 para 2 to enclose a copy of docket No. 923. dated 9th February 1895 received from the Deputy Commissioner Hassan District, intimating that strict attention will be paid in future to the Government Proceedings No. 20264. dated R 7 213.92. 28th May 1893 requiring Taluq Treasuries to be inspected in detail twice a year.

I have the honor to be
Sir
Your most obedient Servant
E R Subroyer
Comptroller

Rev. Records -

Please post - no file reference quoted within.

25/2/95

wb
6/3/95

Gen. Serial No. 30.]

1895 1039/2801

From

E. R. SUBROYER, Esq.,
Comptroller to Mysore Govt.

To

The Chief Secretary to the
Dewan of Mysore.

Dated 13th February

Despatched 14

Received

Enclosures No. 1

General No. 4434
No.

In reply to

SUBJECT.

Forwarding Vaccan Dy. Commissioners Memo No. 923 dated 9th February 95. intimating that strict attention will be paid in future to the Govt. Pro requiring Taluk Treasuries to be inspected in detail twice a year.

Rev. 15/2/95

References—(to be entered only in the Dewan's Office).

P.T.O

19/2/95

Draft for approval

4L 28

Read:-

(16)

Docket No. 4368 dated 9th February 1895 from the Comptroller, Mysore Govt. giving reasons why certain Taluk Treasuries of the Mysore Dt. were not inspected twice in detail during 1893-4.

(2) Docket No. 4430 dated 13th February 1895 from the Same Officer, stating that strict attention on the part of the Nazrat Dy. Commr. will, in future, be paid to the Govt. Bro. No. 20264-72 Dy 28-5-93. RT 213 92

Order thereon.

Recorded.

18/3/95

Offg. Chief Secretary

MMS 1893

No 15225 / R.T. 213-92 dt/18.3.95 19

Mr

To the Comptroller, Mysore

Govt. returning enclosures recd with his docket No. 4368 Dy 9-2-95

84 (29)

Gen. Serial No. 31.]

1895 12688.

28 MAR 95

Q3423

From The Deputy Commr
Chinnagiri Dt.

To Chief
The Secretary to the
~~Govt~~ ~~Dewan~~ *of Mysore.*

Dated 26th
Despatched } March.
Received

Enclosures—No. 1

General No. 874
No. 676

With reference to
yours of Govt Pro No 12317-25
R.F 213-92
dated 11th February 1895
forwards for information
copy of this office letter
No 343 dated 3d August
1894 to the Comptroller
regarding the inspection
of the Chinnagiri Taluk
Treasury.

— — —

Rec'd 28/3/95

1/4/95

No. 874/676 En 1

Deputy Commrs Office
Shimoga dist.
Shimoga 26th March 1895

To
The Chief Secretary to the
Government of Mysore

Sir,

With reference to 2nd para of Govt Pro: No 12317-25 (25) dated R.F 213-92
11th February 1895 calling for an explanation as to why the Shimoga Taluk Treasury was not inspected as per Government Pro: No 13292-300 (11) dated 4th February R.F 213-92
1893, I have the honor to forward for information copy of this Office letter No 343 dated 3rd August 1894 to the

addressed to the Comptroller
and to state that it will
be seen therefrom
that the Shimoga Taluk
Treasury has been ins-
=pected by Shri Sn. Ramachandra
Rao, Assistant
Commissioner, which is
as good as the inspection
by the Deputy Commissioner
I have the honor to be
Sir
Your most obedt. servt.

D Macaulay
Offg. Deputy Commr.
Shimoga Dt

(x) Please see para 5 of the Controllers' letter No. 11 3577. (23)

No 343

Deputy Commissioner's Office
Shimoga District
Shimoga 3d August 1894

To

The Comptroller
in Mysore

Sir,

In continuation of this Office No. 263 of the 25th Ultimo, I have the honor to forward the memo of the annual inspection of the Shimoga Taluk Treasury by Mr. Ramachendra Rao, 2d Assistant Commissioner of this District.

2. I regret to add that the Treasury should have been inspected

at the last Jamabandy
of the Taluk.

3. Mr. Ramaswamy Iyer.
B. A., Assistant Commissioner
now on leave on medical
certificate did the Jamabandy
of the Taluk and took all
before he could inspect
the Treasury.

4. The non inspection of
the Treasury having recently
come to my notice, I had
it inspected by Mr. Rama-
chandra Rao, who succeeded
the former Officer

I have &c.

Signed / Abdul Rahaman K. B.
Deputy Commissioner
"Copy"

D Macaulay
Offg. Deputy Commr.

R. d:-

Letter No. 874-676 dated
26th March 1895 from the
Dy: Commissioner Shimoga
Dt., submitting, for ~~information~~
tion, copy of his letter No.
343 dated 3d August 1894
to the Comptroller Mysore
Govt., and stating, with ref:
to Govt Pro: No. 13292-300 Dy 4-2-93,
RT.213-92
that the Shimoga Taluk
Treasury was inspected by
Mr. M. Ramchendra Rao,
Extra Assistant Commr.

Order thereon

Recorded with the

No 16999-7.000. Dy 8/4/9
RT.213-92
10

remark that the ~~matter~~ of the ~~said~~ inspection ~~and~~ which appears to have been made after the close of the year 1893-94, ought to have been done much earlier.

~~the date on which it took place should have been~~

~~noted in the Off. Comm's~~

~~Letter~~

WCE 8/4/95

WH 8/4/95

Offg Chief Secy.

" "

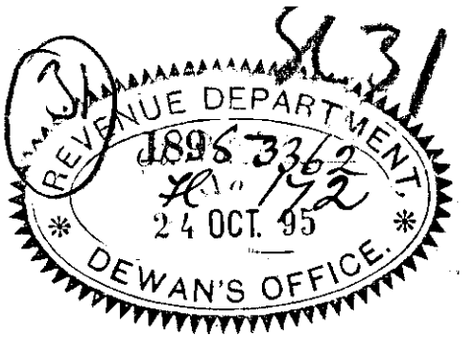
JH 6/4/95

Copy to

4 The Off. Comm., Shimoga &c.

2 The Comptroller, Mysore Govt &c.

Gen. 30.]



From

The Comptroller, Mysore Govt.

To Revenue

The ~~Chief~~ Secretary to the
Govt ~~Dewan~~ *of Mysore.*

Dated 23

Despatched 24 October

Received

~~D.~~ *No.* 2261
with 5

SUBJECT MATTER.

Submits a statement showing the number of times the Taluq Treasuries in the Province were inspected during 1894—95—

Financial.

Rep — 31/10/95

R.7 213 of 92 putah

28/10

Submitted for orders.
Please see Govt Pro. 8547-55 dy 11.12.92. paras 12 & 2 R.7.213-92 (Page no 11). 28/10/95.

Check this & draft pro: pointing out defective or omissions if any 30-10-95

31/30/10/95

Draft submitted.
— 13/11/95

No. 2261

COMPTROLLER'S OFFICE 22 OCT 95 MYSORE

OFFICE OF THE COMPTROLLER, MYSORE, GOVT.

Bangalore, 22d October 1895

E. R. SUBROYER, Esq.,
Comptroller to Mysore Govt.

To *Revenue Government*
The ~~Chief~~ Secretary to the ~~Durbar~~ of Mysore.

SIR,

With reference to Government Peo No. 13292-300 (11) / R 7. 213-92 dated 4th February 1893 I have the honor to submit a statement shewing the number of times the Taluq Treasuries in the Province were inspected during the year 1894-95 from which it will be seen that the Chittaldroog District was the only District in which all the Taluq Treasuries were examined twice during the year as required by Government Proceedings No 20264-72 (13) / R 7. 213-92 dated 28th May 1893 while in the other seven Districts some Taluqs were not examined at all the detail, others again only once during the year.

The Deputy Commissioner of the Kolar District in explanation of the omission to have the Chickballapur Taluq Treasury inspected twice forwards a Copy of docket No 45 dated 8th August 1895 from the Sub Division Officer

Chickballapur which is enclosed for information.

The Deputy Commissioner Mysore District in his docket No 6334 of the 8th October 1895 (a copy of which is enclosed) states that he is unable to say why the Salary Treasuries in his District were not inspected in detail twice during the year 1894-95 as he was not then in the Districts.

The Deputy Commissioner of the other Districts have not afforded any explanation of the non inspection of the Salary Treasuries of their Districts twice during the year.

I have the honor to be
Sir
Your most Obedient Servt

E Nicholson
Comptroller
Mysore

Copied
Mark

Draft approving of all the pro-
posals (both forms of distri-
bution of work) is submitted
for approval.

The direction of Govt has
been followed in the revised
Circular; and the few alter-
ations introduced in the table
of questions may be seen
all suitable.

31/1/4.

The Dewan

Noted with draft
for the Dewan
31/1/04

15785
9.2.04.

9
T. 65

(General Serial No. 31)

1888.

From

To The Dy Commrs
of Districts

Dated 3 - 3 May

Despatched

Received

Enclosures No.

General No. 703-10
Cr No. 18

Here enter letter No 216 dated 23rd April 1888 from the Comptroller, ~~suggesting~~ regarding the verification of the cash balances of Taluk Treasuries

Copy forwarded to the Dy Commr of the — Distt for guidance

BO

[illegible]

Com Asst

(General Serial No. 31.)

1888-89.

From The Dy Comm[illegible]
Bangalore District

3

To

The Chief Secretary to the Dewan
of Mysore.

Dated 12th May 1888

Despatched

Received

Enclosures No.

General No.
D No. 112. } 1888-89.

Reports having inspected the Hoskote Taluk Treasury on the 8th Instant when the file of circulars was examined and found to be Regular.

D. No. 112.

Dy Commissioner's Office
Bangalore 12th August 1888.

(3)

From

The Dy Commissioner
Bangalore District

To

The Chief Secretary
to the Dewan of Mysore

Sir,

In reply to your letter No 703-4/18 of the 13th Ultimo, I have the honor to state, that I examined the Hos. Kote Taluk Treasury on the 8th Instant, when the Amildar's file of Circulars was also examined and it was found to be regular.

2. The letter of agreement was executed by the Shroff of Hoskote Taluk in 1883 in favor of the Treasury officer and the purpose of deposit has been recorded in the Savings Bank Personal Ledger; but the letter of agreement not being marked on the fly leaf of the Pass Book, it has been returned to the Treasury officer for the same being recorded and returned to the Shroff

3 Krishnappa states that he has been Taluk Sheristadar for the last 7 years. He was in the Hassan Taluk before he transfer to this. He offered the

or four landed properties as se-
- curity, but the title deeds of some
of them being one in the name
of another individual and some
one of small value, I have there-
fore personally ordered the
Sheristadar to furnish the re-
quired security either in cash
or in landed properties of his
own, within 10 days.

I have the honor to be
Sir
Your most obedient servant.

Offg. Dy Commissioner
Bangalore Dist.

(General Serial No. 29.)

188 .

From

To

The Chief Secretary to the Dewan of Mysore.

Dated 21

Despatched 22

Received

Enclosures No.

General No. 954

No.

Sir,

I have the honor to invite your attention to my letter No. 1505 216 dated 17th April 1888, requesting the inspection of Taluq Treasuries by Deputy Commissioners and Assistant Commissioners during their periodical tours, and to request that you will be so good as to inform me whether any orders have been issued on the subject, and if so, to furnish this office with

Sir Submitted
23-6-88
Note that Copy of this letter is enclosed by Commissioner for guidance
22/6
VJ.

COMPTROLLER'S OFFICE 21 JUN 88 MYSORE

2084 95

4

with a copy thereof.

I have the honor to be

Sir,

Your most obedient servant,

H. Eagle

For Comptroller,

Mysore Government.

(General Serial No. 30) Desp

188 .

5

From

To The Comptroller

Dated 23/6/88

Despatched 26 —

Received

Enclosures No.

General No. 1848

No. 129

His letter No: 954
of the 21st inst

In reply have the
honor to state
that, the Comptroller's
letter No: 216 of the 23
April/88 regarding
the verification of
the Cash Balances
of Public Treasuries,
was circulated to
the Dy: Com^rs for
guidance.

Obs
23/6

(General Serial No. 30.)

6

1892 4205

From The Comptroller of R1107 Mysore

To The Chief Secretary to the Dewan of Mysore.

Dated 22nd October

Despatched 22nd

Received

Enclosures No. 5

General No. 2043

No

Submitting for the information and orders of the Dewan the correspondence regarding the deficiency of one anna and six pies found at the inspection of the Nanjangud Taluq Treasury.

Ref. to the Circular quoted in para 2 - Mr 26/10

Number quoted by Comptroller should be 1848 and not 1845 - papers put up - PS 27/10

Submitted -

D.D. 28/10 The paragraphs of the Comptroller's letter have not been numbered.

Submitted.

The S. off has been fined 10 Rs and the Sheristedar and the Nagadi Gumasta Rs. 5 each.

The Comptroller's letter No 216 & 23d. April 1888. may be reprinted and strict adherance to the directions therein contained enjoined. The balance in the Taluk Treasuries should be examined whenever any officer of and above the rank of A/s & Com. visits the Taluk Head Quarters. Such exam. has been almost nominal in the Kolar & Hassan Dts. MR 29/10/92

The Omission is supplied in this Mr.

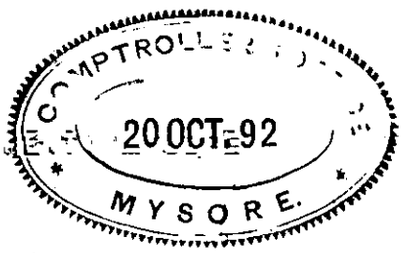
The remark contained in para 3 is not clear - Does the Comptroller mean to say that there is any case of a Taluk Treasury not being inspected at all whether at the Taluk head quarters or otherwise? Does the statement exclude the inspections mentioned in the Comptroller's letter under reference? In the former case the Comptroller's Circular dated 26/10 requires amendment. In the latter case the Comptroller's remarks require examination & carefully examination

Reprinted - 180 Sets 8/11

Beginning with the words "Should be amended"

Drafted AR 7/11/92

Rec'd 26/10



No. 2013

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 20th October 1892.

From

~~DEWAN'S SECRETARIAT, Bg~~,

The Comptroller of Mysore.

To

The Chief Secretary to the
Dewan of Mysore.

SIR,

I have the honor to submit for the information and orders of the Dewan the correspondence noted in the margin regarding the deficiency of one anna and six pies found at the inspection of the Nanjungud Taluq Treasury by Mr. Krishna Iyengar Treasury officer, of the Mysore District on the 13th June 1892. The deficiency in the copper coins pointed out might have been due to a bona-fide error as stated by the Deputy Commissioner, but had the instructions of this office No 391 dated 8th/14 February 1890 on the subject of the recording of the daily transactions by Taluq Shroff been attended to, the error

Letter No 1818 dt 25th June 1892 from Deputy Commissioner Mysore District
" 2607 4th July " to Do
" 3670 10th August " from Do with enclosures

could not have occurred. The neglect of the observance of the instructions by the Shroff and Sheristadar has been suitably punished by the Deputy Commissioner and no further notice of the matter seems called for.

2 In connection with the subject I beg to bring to your notice that the instructions conveyed in your No. 1845/129 dated 23rd June 1888 regarding the inspection of Taluq Treasuries by Revenue officers on their periodical tours do not appear to have received that attention that they should have had. × Should be 1848/129

3 I enclose a Memo shewing the number of times the several Taluq Treasuries in the Province have been inspected from which it will be observed that some have never been inspected except by the Jamabundy officer once a year during the collection season and others seldom so inspected.

4 The matter is a very important one as affecting the interest of Government

government and I would suggest that the Deputy Commissioners attention may be invited to your circular instructions and they be asked to see that the — Taluq Treasuries of their respective districts are frequently inspected and reported on in future.

I have the honor to be

Sir,

your most obed.t servant,

for Comptroller.

Mr

20 OCT. 92
MYSORE

Memo showing the number of times the Several Taluk Treasuries have been inspected by Officers on tour under Chief Secretary's No dated 6/a

District.	Taluk Treasury.	Number of times inspected
Bangalore District	X Bangalore Taluk Treasury	not once
	Hoskote — do —	Once in February 1889. Once in November 1891 and once in July 1892.
	X Kankanhalli — do —	not once.
	Closepet — do —	Once in February 1892
	Anekal — do —	Once in November 1891 and once in July 1892.
	Nelamangala — do —	Once in May 1888 and once in December 1891.
	Doddaballapur — do —	Once in September 1888 and once in December 1891
	Nagadi — do —	Once in May 1888
	Devenhalli — do —	Once in 1888 and once in November 1891.
Kolar District	Kolar Taluk Treasury —	not once
	X Mulbagal — do —	not once
	X Bowringpet — do —	not once
	Chintamani — do —	Once in June 1890
	Chickballapur — do —	Once in July 1890
	X Sidlaghatta — do —	Nil
	Bagepalli — do —	Once in June 1890
	Goribidnoor — do —	Once in July 1890
	X Malur — do —	Nil.
Tumkur District	X Tumkur Taluk Treasury	Nil
	Gubbi — do —	Once in July 1890, once in June 1891 and once in July 1892

	Tiptur Taluk Treasury	Once in July 1888 and once in June 1891.
	Chickmagalur-Kadur	Once in September 1890 and once in July 1891.
	Koppa	Once in September 1891
	Mudigere	Once in September 1891
	Tarikere	Once in September 1891
	Sringeri	Once in September 1891
	Narsimharajapura	Once in September 1891
	Kadur	Once in September 1891
	Chikmagalur	Once in September 1891
	Kalasa	Once in September 1891
	Ajjampur	Once in September 1891

Kadur District / Chickmanglur Taluk Treasury - Nil

Kadur ——— do ——— Once - In July 1889.

Mudgeri — do ——— Thrice - In May 1888, September 1888 and July 1889.

Koppa — do — Four times - In September 1888, May 1889, November 1889 and October 1890.

Tarikere — do — Once in July 1889.

Chitaldroog District / Chitaldroog Taluk Treasury - Nil

Chikkakere — do — Six times - In May 1888 July 1889, September 1889 May 1890, July 1890 and August 1891.

Hiriyur — do — Thrice - In July 1889, July 1890 and September 1891

Davangiri — do — Six times - September 1888, February 1889, June 1889, August 1890, September 91 and September 1892.

Jagalur — do — Thrice - September 1888 March 1889 and July 1892.

Molakalmuru — do — Five times - May 1888, May 1889, May 1890, July 1890, and November 1891.

Hosdurga — do — Six times - July 1888, January 1889, August 1889, May 1890, July 1890 and July 1891.

Mysore District / Mysore Taluk Treasury - Nil

T. Narsipur — do — Thrice - In September 1888 May 1890 and September 1890

Hunsur Taluk Treasury - Once - July 1891
Seringpatam — do — Once - May 1890
X Maidéya — do — Nil
Attikuppa — do — Once in May 1890
Nagamangala — do — Once in December 1890
Nanjungud — do — Four times - In May 1888 July 1890, January 1891 and June 1892.
Chamarajnagar — do — Two - May 1890 and August 1891
X Gundlupet — do — Nil
Heggaddevankote — do — Two - August 1888 and October 1890.
Yedatore — do — Once in August 1890
Malvalli — do — Nil.

Hassan District Hassan Taluk Treasury - Nil
Belur — do — Nil
Arsikere — do — Once in August 1891
X Channarayapatna — do — Nil
Hole Narsipur — do — Once in September 1890
Chamarayapatna — do — Once - August 1891
Arkalgud — do — Once - September 1891.

CONTROLLER'S OFFICE
13 AUG 92
MYSORE

2 Abstract Nger No 20

Enclosed
Serial No

From,

The Dy Commissioner
Mysore District.

To,

The Comptroller in

Dated 10th August 1892.
No. 967
Enc. 8

His office No 618 dated 23rd June 1892 reporting the discrepancy found by Mr. Krishna Iyengar Treasury officer Mysore District in Nanjangude Taluq Treasury.

In continuation of the above has the honor to forward herewith in original the Explanations of Taluq Sheristadar and Nagadi goomasta with District Treasury officer's Remarks.

The deficiency of "-1-6 might have been due to bona fide error

* To be kindly returned when no longer required.

error in counting and is not in itself a serious matter. But it will be observed on an examination of the figures that the totals under the different denominations of coins according to the accounts differ widely from those on hand and this can be accounted for only on the supposition that the Shroff has omitted to enter correctly in his register the amounts received of each coin in every transaction that occurred in the Treasury. The Sheristadar and Nagadi Goomasta are also responsible for allowing such a state of things. The fine of 1 Re imposed on the Shroff is quite inadequate for this irregularity. I have accordingly fined the Shroff

Shroff 10 Rs and the Nagadi
Gumasta and the Sheristadar 5 Rs
each for failing to act up
to the circular orders.

Asstt Commissioner
Mysore District

Compd:
WH

Treasury officer to correspondent about the deficiency in Treasury
-tes that the
of one rupee
lieter on the
proff is sufficient
man cannot
retired as he has
completed
service entitle
for pension

Dated 12th July 1892

Yours obedient servant
Treasury officer

Ref. No. [illegible]
Date [illegible]

[illegible]

[illegible] 310
[illegible]

[illegible]

I have the honour to inform you that I have been appointed
Executive Engineer in the Public Works Department
and have taken charge of the Division at Kalyan
on the forenoon of the 1st instant. I shall be
much obliged if you will kindly inform me
whether I am to draw my pay and allowances
from the Treasury at Kalyan or Bhiwandi.
I have the honour to be
Sir
Your most obedient servant

Case III.

ಸಭೆಯ ನಡವಳಿಕೆಯ ಪುಸ್ತಕ

ಶ್ರೀಮತಿ ನಿರ್ಮಲಾ ಕೋಂ ಲೇ ಶ್ರೀ ಮಲ್ಲಿಕಾರ್ಜುನ ಮೇಸ್ತ್ರಿ

ಸಂಖ್ಯೆ 13ನೇ ಶ್ರೀ ಕೃಷ್ಣ ಸ್ವಾಮಿ ಕೃಪೆಯಿಂದ ಶ್ರೀ ಮಲ್ಲಿಕಾರ್ಜುನ ಮೇಸ್ತ್ರಿಯವರು ಕಳೆದ ಸುಮಾರು ಒಂದು ವರ್ಷದಿಂದ ಕ್ಯಾನ್ಸರ್ ಕಾಯಿಲೆಯಿಂದ ಬಳಲುತ್ತಿದ್ದು ದಿನಾಂಕ 9-1-6 ರಂದು ಸ್ವರ್ಗಸ್ಥರಾಗಿರುವುದು ಇವರಿಗೆ ಇಬ್ಬರು ಹೆಣ್ಣು ಮಕ್ಕಳು ಮತ್ತು ಒಬ್ಬ ಗಂಡು ಮಗನಿದ್ದು ಹಿರಿಯ ಮಗಳಾದ ಶ್ರೀಮತಿ ನಿರ್ಮಲಾ (ಬಿ.ಎಸ್ಸಿ) ರವರು ಮಾತ್ರ ಮದುವೆಯಾಗಿದ್ದು, ಇವರಿಗೆ ಇಬ್ಬರು ಹೆಣ್ಣು ಮಕ್ಕಳಿದ್ದು ಇವರ ಪತಿಯವರು ಕೆಲಸವಿಲ್ಲದೆ ಇರುವುದರಿಂದ ಮತ್ತು ಇವರ ಮಕ್ಕಳು ಚಿಕ್ಕವರಾಗಿರುವುದರಿಂದ ಇವರಿಗೆ ಯಾವುದಾದರೂ ಕೆಲಸ ಕೊಡಿಸಿದಲ್ಲಿ ಇವರ ಕುಟುಂಬಕ್ಕೆ ಸಹಾಯವಾಗುವುದು

[illegible]

[illegible]

[illegible] 15-6-92 [illegible]

ಸಾಕ್ಷಿದಾರರ ಸಹಿ

ಸಾಕ್ಷಿದಾರರ ಹೆಸರು ಮತ್ತು ವಿಳಾಸ

ಸಾಕ್ಷಿದಾರರ ಸಹಿ

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ಸಾಕ್ಷಿದಾರರ ಹೆಸರು ಮತ್ತು ವಿಳಾಸ

ಸಾಕ್ಷಿದಾರರ ಸಹಿ

ಸಾಕ್ಷಿದಾರರ ಹೆಸರು ಮತ್ತು ವಿಳಾಸ

ಸಂಖ್ಯೆ ಸಿಇಒ/ಜಿಪಂ/ಸಿಆರ್/ಎಸ್‌ಸಿಪಿ/ಟಿಎಸ್‌ಪಿ/ಎಸ್‌ಎಫ್‌ಸಿ/

ಕಚೇರಿ ಆದೇಶ ದಿನಾಂಕ: 4/7/92

ಸಂಖ್ಯೆ 30-6-92

ಸಭೆ
ಜಿ.ಪಂ.

ವಿಷಯ ಪಟ್ಟಿ

ಈ ಕೆಳಗಿನ ಅಧಿಕಾರಿಗಳು ತಮ್ಮ ತಮ್ಮ ಕಾರ್ಯಾಲಯಗಳಲ್ಲಿ ಲಭ್ಯವಿರುವಂತೆ ಈ ಪತ್ರದ ವಿಷಯ ಪಟ್ಟಿಯಲ್ಲಿ ಸೂಚಿಸಿರುವ ಕಾರ್ಯಕ್ರಮಗಳ ಪ್ರಗತಿಯ ಬಗ್ಗೆ ಚರ್ಚಿಸಲು ಸಭೆಯನ್ನು ಏರ್ಪಡಿಸಲಾಗಿದೆ. ಆದ್ದರಿಂದ ಸಭೆಗೆ ಹಾಜರಾಗಿ ಸಹಕರಿಸಲು ಕೋರಿದೆ.

ದಿನಾಂಕ 5-7-92 ಭಾನುವಾರ

ಸಹಿ/-
ಸಿಇಒ

7-7-92
ಕಾರ್ಯದರ್ಶಿ

ಸಿಇಒ ಜಿಪಂ

Draft as per. dtd 30.

8L42

Read :—

Letter no. 1119/921 dated 7th April 1898 from the Deputy Commissioner Shimoga District reporting with reference to Govt. Progs: no 4802-10 RT 213-92 dt 3.12.97. that the Assistant Comr. in charge of the Shimoga Taluk, having been engaged on other duty he was not able to inspect the Shimoga Taluk Treasury a second time & that all the Asst Comrs

---

Order thereon :—

Recorded.

15/4/98

for Secretary

15/4/98

To

The Dy. Comr. Shimoga

W. 9913 dt 16/4/98

RT 213-92. 16

have been instructed to strictly adhere to the orders of Govt on the subject.

requested to strictly adhere to
the instructions laid down in the
Government Proceedings No. 8547-55 (10)
R7.213-92
of 11th December 1892.

For offg. Deputy Commissi
Shimoga District

1897-98

From

The Deputy Commissioner
Shimoga District

To

The Secretary to the Government
of Mysore General and Revenue
Departments.

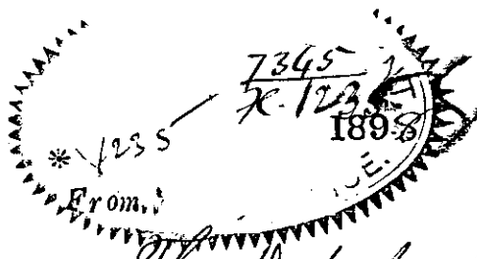
Dated 9th April 1898.

No. 1119
921

(37)
Government Proceedings No.
4802-10
R7V3-92 dated the 3d December 1897
requesting to explain why the Shimoga
Taluk Treasury was not inspected
more than once.

With reference to the above
has the honour to state that the
Assistant Commissioner in charge
of the Taluk, having been engaged
on other duty he was not able to
inspect the Treasury under reference
a second time.

2. The Assistant Commissioners
in charge of Talukes have been
requested



(41)

From,

The Deputy Commissioner
Shimoga District.

To

The Secretary to the
Government of Mysore
General & Rev: Departme

Dated 7th April 1898.

Despatched

Received

General No. 1119
No. 521

Enclosure No.

With reference to
Government Pro. No.
4802-10
R. 7213-92 dated the 3d
December 1894 explain
why the Shimoga Talu
Treasury was not inspe
more than once.

Rev
11/4

Read
11/4

Submitted for orders as to
whether this may be record

13/4

Draft-submitted
15/4.

13/4/98

Read:—

Letter No 754 dated 7th February 1898, from the Deputy Commissioner, Tumkur District, submitting with reference to para 1 of Govt Progs: No 4802-16 R.F 213-92 dated 3rd December 1897, a copy of the Treasury Officer's docket stating that he made two inspections of the Tumkur Taluk Treasury, during the year 1897, as noted in the margin.

Order thereon:—

Recorded with the observation that the Tumkur Taluk Treasury should have been examined twice during the year 1896-97.

19/2/98

Secretary

To. The Dy. Comr Tumkur Dt

16/2/98

15/2/98

+ on the 2nd January 1897.
Do — 8th October 1897.

No 1824 S 21/2/98
R.F. 213-92
21

8C39/1897-98

5729
963

From The Deputy Examiner Trimulgherry District.

To The Secretary to the Govt of Mysore Govt & Rev. Depts.

Dated 7th
Despatched 8th } February 1898
Received

General No. 754.
No.

Enclosure No. 1

Govt order No 4802-10 Dt. 7. 213-92 of 3rd December 1897

—a—

Forwards Copy of the Treasury Officers docket No 241 dated 2nd February 1898 Explaining the Circumstances under which the Trimulgherry Taluk Treasury was not inspected more than once in the year 1896-97

Submitted for orders.

The Dy Commissioner may if approved, be informed that the Trimulgherry Taluk Treasury should have been examined twice during the year 1896-97.

S B
15/2/98

Record - With the observation that
21
15/2/98

Draft Subs

15/2.

Rev 10/2/98

RO 14/2

DR 14/2

No. 754
Rec: 1

Tumkur District
Deputy Commissioner's Office
Camp Kunigal Dated 7 February 98

To,

The Secretary to the
Government of Mysore
General and Revenue Departments

Sir,

With reference to para 1 of Government Order No. 4802 (37) -10 R.F. 213-92 dated 3rd December 1897, I have the honor to forward herewith Copy of the Treasury Officer's docket No. 241 dated 2nd February 1898 explaining the circumstances under which the Tumkur Taluk Treasury was not inspected more than once in the year 1896-97.

I have the honor to be
Sir
Your most obedient Servant

M Narain Rao
Deputy Commissioner

1897-98

From The Treasury Officer
Tumkur

To, The Deputy Commissioner
Tumkur District

Dated 2nd
Desp^d 3rd } February 1898

Gen C no 241 } 1897-98.

With reference to his memo no 1138 of the 28th ultimo

Adverting to concluding para 1 of the Government Proceedings no 4802-10 R.T. 213-92 dated 3rd December 1897 calling for explanation for the omission of inspecting the Tumkur Taluk Treasury more than once during the year 1896-97, has the honor to state that as the undersigned had inspected the Treasury at the latter part of June 1896, he made 2 inspections in the year 1897 as shown below.

On the 23rd January 1897
Do — 8th October 1897

Signed T. N Mir Kamaluddin Alikhan
Treasury Officer
Tenkasi District

"Copy"

. Muthuraman Rao

Deputy Commissioner
Tenkasi District

Read,

Letter No. 6297 dated the 7th June 1893. from the Comptroller of Allypore submitting his ~~inspection~~ report ~~of the~~ on the inspection of the Allypore District Treasury held on the 1st. idem

No. 1698 / R4213-92 dt 24-7-93

Order thereon:—

The Comptroller will be good enough to submit a copy of the orders which he would issue on the result of the Treasury Exam^n

Heading of the form

The form of the Report should be amended so that it may show

2 ~~The report should~~ have shown at its head the date and place of Examination and the time spent ab^t.

R.8.

3 2. Question 8. Cash

4. How proof was obtained
on the last occasion
and the date thereof.

8 As to Query 27 particulars
of the last two cases in
which objection was taken
and the result should
be furnished.

9. √ Query 31. A copy Q: 31
of the Comptrollers circular
No 1630 dated 27 April 1885
and the original accounts
for March last exchanged
between the District Treasury
and the Municipalities
of Mysore Seringapatam
and Hunsur should
be sent up to Govern-
-ment for inspection.

10. √ Query 69. What Q. 69

is the manner in which this is effected? How many boxes are in use? What is the capacity of each box? If the heaps of bags get mixed up by accident how are they restored to their positions according to age

2:71

11. Query 71 The Comptroller's answer ~~discloses a grave breach of duty~~ suggests the question whether the ~~suspicion that the~~ Treasury Officer is ~~not~~ personally present when treasure is put into or taken out of the boxes under the joint custody of himself and the Treasurer.

balance shown against each Taluk Treasury". Is this the monthly or the daily cash balance? Probably the former. This ought to be made clear by altering the words of the question.

4. Query 9(g) has not been answered by the Comptroller. What is the answer? Q:9

5 Query 11 requires a further answer. The meaning of the question evidently is how the vouchers are secured for safe custody? Q:11

6. Query 13 ought to have been answered from information obtained on the spot. Arrangements Q:13

should be made for information being furnished to the Distt Treasury officer at every time a Taluk Treasury is inspected with the result of such inspection.

The list called for from the Deputy Commissioner should be submitted with the Comptroller's remarks if any seem necessary.

L: 23

Query 23

How many cases are there of such permanent Exemptions A list is required in the following form:-

1. Name
2. Age on 1st July 1893
3. Amount of monthly pension.

for nothing can be done
to make the necessary
entries in these Registers
at every time a transaction
takes place if the Treasury
Officer were present at the
time on the spot as he
is required to be. The
information
~~Treasury Officer's explanation~~
should be obtained and
forwarded with the Comptroller's
remarks. Is the Register
kept in the box to which
it relates or outside?
If there are more boxes
than one is a Register
kept for each box separately
or one Register for all the
boxes together? A copy of
Form 16 should be
submitted.

Q:76

12. Answer to Querry 76

Why are not the boxes fitted with double locks? How are duplicate keys of Chubb's locks secured

Q 77

13. Answer to Querry 77-

Under what circumstances is any bag or store of Coin so kept out of the general balance what is its amount? The orders are distinct that no money should be so kept apart.

Q 78

14. Answer to Querry 78.

The list appended Contains no entry of any money which from the answer to Querry 77 appears to

be kept at the Treasury apart from the balances. Why?.

The list shows that some of the deposits are very old The orders contained in Government Proceedings No. 6193-202 R. 185. 92 dated the 31st October 1892 require that all such properties should not be allowed to remain in charge of Treasury Officers for a longer period than three months at a time. This does not seem to have been done. Why?

15. Answer to Query 85. Is the answer correct? "Minimum weights" (by which are understood the weights representing

If that when they are kept in bags the persons concerned should be requested to withdraw them. They may perhaps send them again & take back the receipts

285

the minimum perceptible
~~weights~~ weights & fineness of a legal tender
rupee and ~~a~~ a half rupee
and which are used for
testing the weights of
worn out current coins)
and the delicate accurate
scales which alone should
be used for testing current
coins by these minimum
weights, are not likely
to be had in the local
bazaars

L 101 16 ~~15~~. A copy of the
order enjoining the pro
- hibition alluded to in
query 101 should be
submitted.

L 121 17 Answer to Query
121. Why not use Chubb's
locks for all? Where

Country locks are used
are they covered with cloth and
sealed with wax? If so
who keeps the seal.?

18 Answer to Query
123. Do bills presented
for payment at the Distt
Treasury not pass through
the Head Accountant before
payment? If not how
will a retrenchment order
be kept in view for
timely action if it be
kept by the Head Acctt.

There was an erroneous
payment at this District
Treasury for want of the
proper precautions on
this head.

Q 123

- Vide
G. O. No. 4045-6 of 20th July 1891)
173

19 Answer to Query 125 reveals a very unsatisfactory condition of things. What is the extent of arrears? How many copies of the account Code are kept at the Treasury and by whom?

Q125

20 Comptroller has not answered Query 131. The answer should now be furnished.

Q131

21 Answer to Query 132 - The Security of the Treasurer being Rs. 7000 and other securities being furnished by Shroffs, may not the Treasurer be entrusted with a larger amount and the Treasury officer to this extent saved the

Q132

labor involved in frequently opening out the chests containing Treasure under joint custody? What is the standing rule and what is the Comptroller's own opinion?

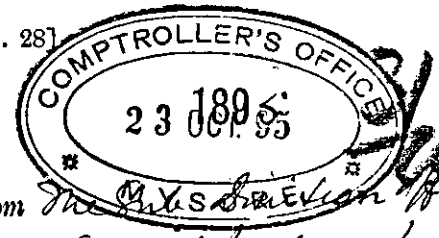
Chief Secy

VL
18/7/93

To
The Comptroller
Mysore Govt

C1.

Gen. 28



From The Mint Section Office
Clerk Ballarat

To Mr Commissioner
Kolar Dist Circle

Dated 8th August 1895

Despatched

Received

General No. 457
No.

Enclosure No.

His docket No 498/2608
and Reminder No. 525/378 dated
3rd May 1895 and 29th ultimo
enquiring whether 2d
inspection of the Clerk
Ballarpur Taluq Treasury
was made in default

—

Has the same been forwarded
herewith

herewith the report of inspection of the Chickballapur Taluq Treasury held by the undersigned on the 3d. instant and to state that after inspecting the Treasuries of Gowribidnoor and Bagepalli the undersigned returned to Chickballapur on 20th. June last. As the Taluq Treasury of Chickballapur was then busily engaged in receiving Kandayam amounts on account of the close of the year the undersigned could not inspect that Treasury before the close of the year.

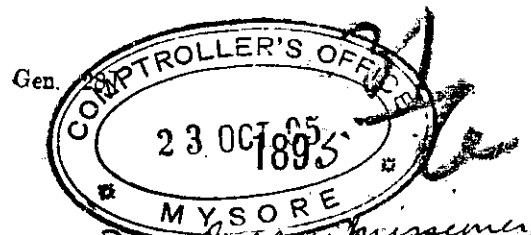
I/c of Narayana Iyengar
Assistant Commr
C Ballapur S.A.

Copy
I/c of C. Madhava
Dy Commr
Kolar

Copy
Asst Comptroller
Mysore

W.D.R.

H/O



Gen.

From The Superintendent of the Mysore Bank

To The Comptroller to the Government of Mysore

Dated 8

Despatched 23 October

Received

General No.

No. 6324

Enclosure No. one

His docket No 2007 dated the 3d. October 1895

I Has the honor to forward herewith a revised Statement shewing the names of the Taluq Treasuries inspected during the year 1894-95, and to state that the Statement sent with

This office docket No 473 dated the 5th September 1895, was not received with the dockets above quoted. The undersigned is unable to say why the Treasuries were not inspected twice in the year 1894-95 as he was not then in this District.

Signed/ B K Venkatacharadulu Iyengar
Dy Commissioner
of the Nizam's Dominions

Copy

Asst Comptroller
Nizam's Govt

Statement Shewing the dates on which and the Officers by whom the Taluq Treasuries in the several Districts of the Province were inspected during the year 1894-95

District	Name of Treasuries	By whom Inspected	Date of Inspection	Whether the Treasury was in detail or only the Cash Balance Examined
Bangalore District	Bangalore Tq	Sub Division Officer Closepet	11-12-94	In detail
		Dy asst Comr	11-5-95	Cash Balance Exd
	Kosakota	— do —	13-7-94	— do —
	"	Dy — do —	5-10-94	— do —
	"	Cl. — do —	18-10-94	— do —
	"	Cl — do —	14-5-95	— do —
	Dod Ballapur	Dy — do —	14-7-94	— do —
		Cl — do —	7-9-94	— do —
		Cl — do —	25-4-95	In detail
	Nellamangala	Sub Divn Officer Closepet	27-1-95	— do —
	"	Dy asst Comr	23-2-95	Cash balance Exd
	Kankanhully	Sub Division Closepet	15-12-94	In detail
	"	Cl asst Comr	24-4-95	Cash balance Exd
	Magadi	Treasury asst Comr	26-8-94	— do —
	Channapatam	do — do —	15-12-94	— do —
	"	Sub Division Officer Closepet	17-4-95	In detail
	Anekal	Dy asst Comr	26-1-95	Cash Balance Exd
	"	Sub Divn Officer Closepet	14-2-95	In detail
	"	Cl asst Comr	16-5-95	Cash balance Exd
	Devanahully	do — do	24-7-94	— do —
		Treasury — do —	24-11-94	— do —
		Cl — do —	6-4-95	In detail
Kolar District	Kolar Taluq	Dy Comr	12-4-95	— do —
		Sub Dy asst Comr	24-6-95	— do —
	Bowringpett	Cl asst Comr	11-12-94	— do —
		Dy Commissioner	8-5-95	— do —

Taluk	Names of Treasury	By whom Inspected	Date of Inspection	Whether the Cash was in detail or only the Cash Balance Examd.
Gudiyatham & Vaniambadi	Walaja	Dy Examr.	8-8-94	Cash balance Exd
		Dy & Asst Examr	26-12-94	In detail
	"	Dy Examr.	16-5-95	— do —
	Mulbagal Dy	do	25-2-95	In detail
	"	Extra Asst Examr	12-5-95	— do —
	Chittamany	do do	14-1-95	— do —
	"	do do	11-5-95	— do —
	Siddlaghatta	do do	11-3-95	— do —
	"	do do	17-5-95	— do —
Vellore	Chick Ballapur	Sub Divl Offr C Ballapur	11-9-94	Cash balance Exd
	"	do do	23-11-94	In detail
	Bagepally	do do	14-9-94	— do —
	"	Dy Examr.	27-11-94	— do —
	"	Sub Dy Offr C Ballapur	16-5-95	Cash balance Exd
	"	Extra Asst Examr.	27-6-95	In detail
	Goudiganor	Sub Divl Offr C Ballapur	26-9-94	Cash balance Exd
	"	do do	6-12-94	In detail
	"	Extra Asst Examr	19/20-6-95	— do —
	Tumkur Taluq	Dy Asst Examr	6, 7 & 8-11-94	— do —
	"	do do	2666-95	Cash balance Exd
Tumkur Division	Madagiri	Asst Supt of Police	7 & 8/12/94	In detail
	"	Dy Asst Examr	4-3-95	C. B. Exd
	Chiknaikanhully	do do	26-27-11-94	In detail
		do do	18-9 & 20/5/95	— do —
	Devra	Police Asst Examr	30-12-94	— do —
		Dy — do —	30-6-95	— do —

District	Name of taluq	By whom inspected	Date of Inspection	Whether the Cash was in detail or only the Cash Balance Examd
Sorab Division	Gubbi Tq	Dy Comm	18-8-94	Cash balance Examd
	"	Dy asst Comm	28&29/8/94	In detail
	"	do do	20&21/4/95	do
	Tiptur	Dy Comm	27-7-94	Cash balance Examd
	"	Dy asst Comm	27-1-95	In detail
	Pavagada	Sub asst Comm	5-8-94	do
		Dy asst Comm	22-3-95	do
	Kunigal	Sub asst Comm	23&24/11/94	do
	Shimoga Tq	Sub asst Comm	3-8-94	In detail
	Chennagiri "	Dy Comm	26-1-95	do
	"	do do	25-4-95	Cash balance Examd
	Honnali "	Sub asst Comm	9-3-95	In detail
		Dy Comm	22-4-95	Cash balance Examd
		do do	6-5-95	In detail
	Shekarpur	Sub asst Comm	26-4-95	do
	"	Dy Comm	18-4-95	Cash Balance Exd
	"	Sub asst Comm	28-6-95	In detail
	Sorab	Sub Division Officer Sagar	13-8-94	do
		Sub asst Comm	18-4-95	do
		Dy Comm	17-4-95	Cash balance Exd
		do do	14-5-95	In detail
Shimoga District	Sagar	Sub Div Officer Sagar	21-10-94	do
		do do	4-4-95	do
		Dy Commissioner	15-4-95	Cash balance Exd
	Nagar	Sub Div Officer Sagar	2-10-94	In detail
		Dy Comm	1-12-94	Cash balance Exd
		do do	10-4-95	In detail
	Nirthalli	Sub asst Comm	8-5-95	Cash balance Exd
		Dy Comm	24-11-94	do
		Sub asst Comm	27-5-95	In detail
		do do	29-6-95	do

Div.	Name of Treasury	By whom inspected	Date of Inspection	Whether the Examination was in detail or only the Cash Balance Examined
Kadavoor Division	Chickamagalur Tr	Dy Commr	5-4-95	In detail
	Kadoor	do do	17-7-94	do
		do do	11-12-94	do
		do do	4-5-95	Cash balance Exd
	Mudagere do.	Subn asst Commr	26-1-95	In detail
		Sft do do	15-6-95	— do —
	Koppa.	Dy Commissioner	18-2-95	— do —
		do do	9-5-95	Cash balance Exd
		Sft asst Commr	7-6-95	In detail
	Tirthalli	Dy Commissioner	23-7-94	— do —
		Sft asst Commr	13-8-95	do
		Dy Commr	6-5-95	Cash Balance Exd
		Sft asst Commr	1-6-95	In detail
Chitaldroog Division	Chitaldroog Tr	Dy asstt Commr	26-10-94	In detail
	"	Dy Commr	11-6-95	In detail
	Challakere	Sft asstt Commr	1-9-94	Cash Balance Exd
	"	Dy do	20-10-94	In detail
	"	Dy Commr	4-5-95	In detail
	Hiriyur	do do	15-8-94	Cash Balance Exd
	"	do do	12-2-95	In detail
	"	do do	28&29-6-95	— do —
	Davangere do	do do	16-11-94	— do —
		Dy Asstt Commr	11-3-95	— do —
		Dy Commr	25-6-95	Cash balance Exd
	Jagalur do	Sft asst Commr	20-9-95	— do —
		Dy do	19-10-94	In detail
		do	19-2-95	— do —
		Dy Commissioner	19-3-95	Cash balance Exd

Dist	Name of treasury	By whom inspected	Date of Inspection	Whether the Examination was in detail or only the Cash Balance Examined
Mysore Division Chitaldroog Dist.	Molkalmuru	Dy Comr asst Comr	22-8-95	Cash balance Exd
		Dy Commissioner	17-1-95	In detail
		Dy asst Comr	28-12-94	—do—
	Kolalkere	Dy Comr	19-11-94	—do—
	Nayakanahatty	Dy asst Comr	7 & 8/2/95	—do—
	Hiriyur	Sub Dy Comr	29-1-95	—do—
	Hosdurga	Sub Dy Comr	18-11-94	Cash Balance Exd
	"	Sub Dy Comr	15-1-95	In detail
	Srirangapatna	Dy Comr	24 & 25-8-95	—do—
	Mandya	Sub Dy Comr & Rock Dy Commissioner	24 & 25-8-94	—do—
	Krishnarajapet	Dy Comr	19-2-95	do
	Nagamangala	Sub Dy Comr & Rock Dy Commissioner	12-3-95	do
	Nanjangud	Dy asst Comr	18-11-94	Cash balance Exd
	"	Sub asst Comr	10-12-94	In detail
	"	Dy —do—	11-3-95	Cash balance Exd
	"	Sub —do—	25-5-95	In detail
	Chamarajnagar	Sub —do—	13-1-95	Cash balance Exd
		Sub —do—	27-2-95	In detail
	Gundulpet	Sub —do—	8-1-95	—do—
	"	Sub —do—	14-5-95	Cash balance Exd
	"	Sub —do—	18 & 21-6-95	In detail
	Heggadadevankote	Sub —do—	20-2-95	—do—
	Yedatore	do —do—	25-1-96	—do—
	Malavally	do —do—	19-5-95	do
Hassan Dist.	Hassan	Sub asst Comptroller X	25-6-95	—do—
			20-5-95	—do—
	Belur	Sub asst Comptroller X	6-9-94	—do—
			29-5-95	do
	Arsikere	Sub asst Comr	30-11-94	do
		do do	26-2-95	
		Comptroller X	15-5-95	

Districts	Name of Treasury.	By whom inspected	Date of inspection	Whether the Examination is detailed or only such as can be made during the Examination
	Manjarabad	Dy Commissioner	15-10-94	Detailed
		Dy Commissioner	20-2-95	do
	Holenarsipoor	Asst Commr	18-10-95	do
	Chinrayapatam	do do	20-8-94	do
		do do	18-2-95	do
	Arkalgud	do do	18-10-94	do
		do do	24-4-95	do

Bangalore Comptroller's Office
Received 22 OCT 95 18 95.

COMPTROLLER'S OFFICE
22 OCT 95
MYSORE

Examined
Comptroller
Mysore

Draft draft

Read - 81 (32)
(in Extenso.
Encls.)

Letter No: 2261 Dated 23d: October. 1895, from the Comptr, Mysore Govt, submitting a State ment shewing the No: of times the Taluk Treasuries in the Province were inspected during the year 1894-9 -

No: 4800-8 / R.T. 213-92-93 } 15-11-95.

Order - The instructions conveyed in the Govt: Circular orders noted on the margin require that every year the Deputy Comr: or one of his Assistants should verify the Taluk Treasury Cash Balance more than once and inspect one at least every six months every Taluk Treasury in his District in detail. The foregoing State ment shews that the Cash Balance was not examined at all in the Taluk Treasuries named below, while, in the others with the Exception of the Kolar, Doddballapur, Anekal, Devanhalli, Tirthahalli, Jagalur & Nanjangud Taluk Treasuries, the Cash Balance was not Examined

more

× Circ: No: 703-10-18 Dated 3d: May 1888.
Pro: No: 8547-55 / R.T. 213-92 Dated 11th: Decr: 1892.

Team once.

District - Taluk Treasury:

Kolar
1 Kolar
2 Bowringpet
3 Mulbagal
4 Chintamani
5 Sidlaghatta

Tumkur
1 Chiknaikanhalli
2 Sira
3 Pavagada
4 Kunigal

Kadur
1 Chikmagalur
2 Mudigere

Chitaldrug
1 Chitaldrug
2 Holalkere

Mysore
1 Mysore
2. T. Narsipur
3. Seringapatam
4 Mandya
5. Krishnarajpete
6 Nagamangala
7 Heggadadevankote
8 Yedatore
9 Malavalli

Hassan
1 Hassan
2 Belur
3 Arsikere
4 Manjarabad
5. Holé Narsipur
6 Chamarajapatna.
7 Arkalgud.

2 As regards inspection in detail, only the Bagépalli, Sorab, Tarikere and Arsikere Treasuries were inspected, while the Hoskoté & Magadi Treasuries in the Bangalore District were not.

taken up even once. In
other Taluk Kearnis were
inspected either once or
twice as noted against
them in the statement
read above, the Districts
of Shimoga, Kadur,
Chitaldrug & Hassan
shewing better results than
the others. Now far
from satisfactory, and
the Comptroller is requested
to obtain ~~a~~ submit for
the orders of Govt the ex-
planations of the Dy
Coorgs Concerned regard
ing the short-falls noti

Print.
15/11/95

15-11-95
Rev. Secy.

To
The Compt. Mysore Govt
Dept of Surveys & Districts

District

Statement showing the Due Dates and the Dates of Receipt of Returns and Reports to be rendered w
Mysore, for
Local Fund

No.	Name of Return	From whom due.	When due.	July.	August.	September.	October
	Bangalore Presidency.		30th of the month following				
	District Fund Account.			5-9-00	1-10-00	6-11-00	30-11
	Last document relating thereto			"	"	24-12-00	14-12-0
	Kolar Gold Fields						
	District Fund Account			12-11-00	12-11-00	12-11-00	4-12
	Last document relating thereto			"	"	"	"
	Kolar Presidency						
	District Fund account.			1-9-00	11-10-00	5-11-00	1-12-
	Last document relating thereto			15-10-00	30-11-00	30-11-00	22-3-
	Tumkur Presidency						
	District Fund Account.			6-9-00	13-10-00	8-11-00	3-12
	Last document relating thereto			"	"	"	"
	Mysore Presidency						
	District Fund Account			18-10-00	18-10-00	14-12-00	14-1
	Last document relating thereto			"	"	"	10-3
	French Rocks						
	District Fund Account			5-9-01	4-10-00	7-11-00	7-1
	Last document relating thereto			"	12-11-00	"	"
	Nuggehalli Presidency						
	District Fund Account.			22-8-00	22-9-00	1-11-00	3-1
	Last document relating thereto			"	"	"	
	Shimoga District						
	District Fund Account.			4-9-00	23-10-00	15-11-00	10
	Last document relating thereto			"	"	"	
	Kadur Presidency						
	District Fund Accountant-			27-8-00	17-9-00	7-11-00	3
	Last document relating to			"	25-10-00	"	15
	Chitaldroog						
	District Fund Account			7-9-00	12-10-00	12-11-00	1
	Last document relating to			"	"	22-1-01	2

...nd account.

...ri-monthly, monthly, &c., by Treasuries and Departments to the Office of the Comptroller of

8900 1901.

Received for the month of								Remarks.
...ovember.	December.	January 1901	February	March.	April.	May.	June.	
7-1-01.	08-2-01	20-3-01	6-4-01	15-5-01.	20-6-01			
"	"	16-4-01	24-4-01	1 Voucher Stellpenning	"			
VI-1-01	22-3-01	27-3-01	1-4-01	29-4-01	6-6-01.			
"	"	"	"	"	"			
24-12-00	4-2-01	1-3-01.	1-4-01	10-5-01.	3-6-01.			
"	9-3-01	24-4-01	1 Voucher Stellpenning	30-5-01	"			
22-12-00	28-1-01	1-3-01	1-4-01	26-4-01	30-5-01.			
"	"	23-3-01	"	31-5-01.	5 Voucher Stellpenning			
11-1-01	21-1-01	27-2-01	6-4-01	9-5-01	25-5-01.			
"	"	11-4-01	"	1 Voucher Stellpenning	2 Voucher Stellpenning			
5-1-01	8-2-01	23-2-01	1-4-01	29-4-01	30-5-01			
8-3-01	"	"	"	"	1 Voucher Stellpenning			
3-1-01	28-1-01.	27-2-01	29-3-01.	7-5-01.	10-6-01.			
3-4-01.	"	"	15-4-01	3 Voucher Stellpenning	1 Voucher Stellpenning			
12-1-01	11-3-01	26-3-01	20-4-01.	11-5-01	8-6-01.			
12-4-01	"	"	"	"	"			
25-12-00	1-2-01	1-3-01	2-4-01	1-5-01	31-5-01			
	"	"	27-4-01	"	1 Voucher Stellpenning			
22-12-00	28-1-01	14-2-01	30-3-01	24-4-01	30-5-01			
1-2-01.	2-5-01	2-5-01	4 Voucher Stellpenning	1 Voucher Stellpenning	4 Voucher Stellpenning			

E. Lowrey

Acting Comptroller.

Statement showing the Due Dates and the Dates of Receipt of Returns and Reports to be rendered we
Mysore, for the

Municipal

No.	Name of Return.	From whom due.	When due.	July.	August.	September.	Octo
		President	30th of the month following				
	Bangalore City						
	Cash account			15-9-00	16-10-00	8-11-00	
	Last document relating thereto			do	do	do	
	Bangalore Dist						
	Cash account			1-10-00	08-10-00	5-11-00	3-12
	Last document relating thereto			do	do	do.	11-10
	Kolar Dist.						
	Cash acct			3-9-00	11-10-00	3-11-00	27-11
	Last document relating thereto			13-10-00	10-11-00	6-12-00	9-12
	Tumkur Dist						
	Cash account.			1-9-00	4-10-00	8-11-00	3-12
	Last document relating thereto			"	30-11-00	16-11-00	6-12
	Shimoga Dist						
	Cash account			25-9-00	12-11-00	3-12-00	08-1
	Last document relating thereto			do.	do	do.	do
	Kadur Dist						
	Cash account.			1-9-00	23-10-00	26-11-00	5/12
	Last document relating thereto			"	"	"	"
	Tumkur						
	Cash account			25-10-00	25-10-00	28-11-00	28-12
	Last document relating thereto			"	do.	do	
	Hassan Dist						
	Cash account			3-9-00	1-10-00	29-10-00	17-
	Last document relating thereto			do.	do		do
	Mysore City						
	Cash account.			5-9-00	11-10-00	5-11-00	5-12
	Last document rela of Month			3 Vouchers Still wanting	do	"	"
	Mysore Dist						
	Cash account			12-9-00	1-11-00	22-11-	17-12
	Last document relating thereto			15-10-00	do	"	
	Mandya Dist						
	Cash account			3-9-00	4-10-00	2-11-00	6-12
	Last document relating thereto.			-	20-10-00	"	
	Chickballapur Dist						
	Cash account			3-9-00	20-10	1-11-00	30
	Last document relating thereto			5-2-01	Documents Still wanting	Documents Still wanting	15-

y, tri-monthly, monthly, &c., by Treasuries and Departments to the Office of the Comptroller of
ear 1900/1901.

Branch.

Received for the month of								Remarks.
November.	December.	January	February	March	Apri	May.	June.	
15-2-01 do-	28-2-01 do-	08-3-01 do	26-4-01 do	6-6-01 do	25-4-01 do-			
15-1-01 1 Voucher not received on 25/1/01. 2 Vouchers still pending	12-2-01 one voucher still pending	13-3-01 8-6-01	11-4-01 13-5-01	2-5-01 do	8-6-01 do			
25-12-00 3-5-01	30-1-01 1-6-01	1-3-01 12-4-01	1-4-01 a few vouchers still pending	6-8-01 a few vouchers still pending	1-6-01 a few vouchers still pending			
2-1-01 do	7-2-01 do.	1-3-01 do	2-4-01 15-4-01	2-5-01 16-5-01	4-6-01 still pending			
08-1-901 do	16-2-01 do	13-3-01 do	30-5-01 do	11/5/01 do	12-1-01.			
8-1-01 do	4-2-01 do	28-2-01 do	24-4-01 do	1-5-01 do	3-6-01			
21-1-01 do	8-5-01 do	8-5-01 do	8-5-01 do	10-5-01 do	Nil-Rec			
3-1-01 23-3-01	7-2-01 1 Voucher still pending	08-3-01. do-	24-4-01 do-	10-5-01 do-	14-6-01. do			
3-1-01 do	6-2-01 5 Vouchers not received 5 vouchers still pending	11-3-01 5-Vouchers still pending Cheques not received	5-4-01 31 Vouchers still pending	9-5-01 8 Vouchers still pending	11-6-01 1 Voucher still pending			
7-1-01 do	28-1-01 do	16-3-01 do	29-3-01 do	29-4-01 do	27-5-01			List of works not yet received from Jany 1st mentioned
3-1-01 do	4-2-01 do	28-2-01 do	1-4-01 do	2-5-01 do	1-6-01 do			
28-12-00 30-1-01	29-1-01 1 Voucher still pending 25-2-01	23-2-01 1 Voucher still pending 25-6-01	30/3-01 10-4-01	2-5-01 31-5-01	30-5-01			

Accountant

Statement showing the Due Dates and the Dates of Receipt of Returns and Reports to be rendered

Mysore, for Excise

No.	Name of Return.	From whom due.	When due.	July.	August.	September.	Oc
	Bangalore District						
	Excise Returns including arrack Toddy & Miscellaneous		4-9-00	27-9-00	20-10-00	2
	Last document relating thereto			"	"	"	
	Kolar District						
	monthly Statements including arrack Toddy & Misc:		27-9-00	06-11-00	10-12-00	18
	Last document relating thereto			4-10-01	29-3-01	2-3-01	
	Tumkur Dist						
	monthly Sts, including arrack Toddy & Misc:		7-9-00	10-11-00	3-12-00	16
	Last document relating thereto.			"	"	"	
	Shimoga Dist						
	monthly Sts including arrack Toddy & Misc:		08-8-00	17-9-00	20-10-00	26
	Last document relating thereto.			11-9-00	do.	3-12-00	18
	Kadoor Dist						
	monthly Sts including arrack Toddy & miscellaneous		26-8-00	25-9-00	23-10-00	20
	Last document relating thereto			do	"	"	"
	Mysore Dist						
	Monthly Sts including arrack Toddy & Miscellaneous		1-11-00	12-11-00	11-12-00	11-
	Last document relating thereto.						
	Hassan Dist						
	Monthly Sts including arrack Toddy & Miscellaneous		22-8-00	6-9-00	20-10-00	28
	Last document relating thereto			"	"	"	
	Chitaldroog						
	monthly Sts including arrack Toddy & Miscellaneous		3-9-00	22-9-00	29-11-00	5
	Last document relating thereto			17-9-00	do.	do.	a

eekly, tri-nthly, monthly, &c., by Treasuries and Departmen s, to the Office of the Comptroller of
e year 1901

...Bran

Received for the month of								Remarks.
Nonber.	December.	January	February	March.	April.	May.	June.	
9-12-00	4-1-01	6-3-01	29-3-01	27-4-01	23-5-01			
"	"	"	"	25-5-01	still Challenge			
5-1-01	11-2-01	28-2-01	29-3-01	26-4-01	27-5-01			
do	13-3-01	6-5-01	27-5-01	30-5-01	allchallenges			
14-2-01	22-3-01	8-4-01	22-4-01	9-5-01	25-6-01			
	"	"	11-5-01	6-6-01	6-6-01			
22-12-00	4-1-01	16-2-01	29-3-01	4-4-01	15-5-01			
do	29-4-01	Challenge still unsettled	30-5-01	20-5-01	Challenges still unsettled			
20-11-00	30-1-01	22-2-01	29-3-01	23-4-01	25-5-01			
"	"	"	"		2 challenges due			
11-1-01	23-3-01	15-4-01	3-5-01	7-6-01 Challenges not rec'd	Not rec'd as yet			
4-12-00	21-1-01	6-3-01	23-3-01	3-5-01	25-5-01			
"	23-2-01	do	do	do	do			
5-1-01	29-1-01	28-2-01	26-3-01	23-4-01	21-5-01			
16-1-01	18-2-01	"	"	"	Challenges due			

E. Yerkes
Comptroller
Treasurer of Muscogee

Review on the working of the Treasuries in Mysore Province for the year 1899-00 and 9 months of the Current year.

State Huzur Treasury

Officer-in-charge.—
Mr. B. Gopal Iyengar.

This is a reserve treasury and, being located in the same building as the accounts office and having the further advantage of being unencumbered with any subtreasuries, submits its accounts and returns complete with vouchers by the prescribed date and quite correctly. The bills cashed here undergo preaudit in this office, the greater part being salary and establishment bills of Head quarter officers.

Bangalore District Treasury.

Deputy Commissioner—
Mr. K. J. Puttappachetty.
Mr. " B. K. Venkataramaiengar.
Asst. Commissioner—
Mr. M. Annaji Rao.

This treasury has the heaviest transactions and is responsible for 8 subtreasuries. Though rather backward in completeness in the submission of

of returns and Vouchers, it takes the first place in their accuracy, thus indicating careful scrutiny and considering that it has to deal with a larger number of sub-treasuries than Kadur and Chitaldrug it ranks next to the Huzur Treasury in punctuality in submission of accounts. In the return of audit objection slips and statements, it takes second place The number of requisitions for corrections proposed averages from this Treasury.

This Treasury is responsible for 9 sub-treasuries but the transactions are not as heavy as Bangalore. In punctuality in submission of accounts in the completeness and submission of Vouchers and returns and in regularity in bills and vouchers this treasury is

Kolar District Treasury

Deputy Commissioner.
Mr. H. H. Sparks.
Mr. B. K. Venkatarangaiengar
Asst. Commissioner
Mr. C. Krishna Rao.
Mr. K. R. Srinivas Iyengar

is very backward.

In the return of objection slips, it stands 12th in the list. The number of requisitions for corrections proposed from this treasury also averaged 4 per month - a large number for this treasury.

Tumkur district Treasury.

Deputy Commissioner — Mr. M. Narain Rao.
" Asst. Commissioner — Mr. Kamaluddin Khan.
" Ahmed Ali.

The number of sub-treasuries attached to this district is 8 but the transactions are light as compared with Kolar and Hassan. In the return of audit objection slips it is prompter than other treasuries, while it is next to Bangalore in the matter of accuracy of bills and vouchers.

In punctuality in submission of accounts and in completeness and submission of vouchers and returns it is backward being 7th and 5th in the list. The average number of requisitions

for corrections to accounts proposed is about 4 per month – not satisfactory.

Like Tumkur, this Treasury deals with 8 sub-treasuries but the transactions are heavier. Though 5th in the list in punctuality, it is backward in all other respects – notably in the disposal of audit objection slips. Number of requisitions for corrections proposed by Treasury officer averages 4 per month.

There is a marked improvement noticeable in this Treasury in all respects particularly in punctuality in the submission of accounts but the number of sub-treasuries attached to it, viz 5, is small. Number of corrections and transfers applied for

Shimoga District Treasury

Deputy Commissioner –
Mr. H. V. Nanjundayya.
Asst. Commissioner. –
Mr. Ahmed Ali.
" Balasundram Iyer.

Kadur District Treasury

Deputy Commissioner –
Mr. E. C. Carr.
Asst. Commissioner –
Mr. B. Ramasamyengar
" Ananda Rao.
Mr. C. Venkata Rao.

for averaged 2 per month not satisfactory for such a small Treasury.

Except in the submission of list of payments and accounts in which its relative position is third, the working of this treasury is far from satisfactory as compared with Hassan which has the same number of sub-treasuries as this. Under the head alterations proposed by Treasury officer the average is 2·3 per month — not satisfactory.

Chitaldroog district-Treasury.

Deputy Commissioner—
Mr. M. S. Narayan Row.
Asst. Commissioner.—
Mr. D. K. Baraha.
" J. Holt
" Hema Hanumanthiah.

Mysore district-Treasury.

This treasury is responsible for the transactions of 13 sub-treasuries and its transactions also are numerous, the number of subsidiary statements being the largest in the Province - all charges connected with the Palace and Government House

Deputy Commissioner—
Mr. C. Madiah.
Asst. Commissioner.
Mr. K. Mahtan
" A. Ananda Rao.
" C. Devaraj urs
" Nunjaraj urs.

Reception are also made payable at this Treasury. In the management of this treasury there has been no improvement at all - incorrectness of Vouchers and returns and detention of objection Statements noticed in 1896-99 still continue. The number of alterations proposed in the accounts too is large, being on an average 5 per month.

The number of sub-treasuries attached to this district is 1 ; excepting in the number of alterations proposed in the accounts, which averages 2 per month, there has been no material improvement in the working of this treasury, though the number of irregularities in bills and vouchers have diminished somewhat.

Hassan district Treasury.

Deputy Commissioner.
Mr. D. Devaraj urs.
Asst. Commissioner. —
Mr. D. M. Narsinga Rao.

General Remarks.

From the above it will be seen that, with the exception of the State Huzur and Kadur Treasuries, the working during the period under review under all heads was unsatisfactory. In the matter of punctuality, method, and correctness instead of improvement there has been considerable retrogression.

H Eagles
for Comptroller

MJes.

Assistant as in British India.

(11) The present Revenue Head Accountant will be the chief ministerial Officer of this branch.

(111) The members of this establishment drawing above Rs.20, scarcely 1 or 2 of whom have at present passed any examination in the service Regulations and Account Code, should be gradually replaced by men who have passed such examination and duly qualified themselves.

(1V) All Probationary Assistant Commissioners that may here after be entertained and also extra Assistant Commissioners that may hereafter be appointed be called upon to pass an examination in the Codes and undergo a training for at least three months in my Office in view to acquire sufficient practical knowledge of the Treasury procedure and the general system of accounts.

(V) The Amildars and Taluk Sheristadars should also be called upon to pass examination in Service Regulations and the First part of Civil Account Code, Volume I, and the Taluk Treasury Manual compiled by me. The Head and Nagady gumastas of Taluks should be made to pass an examination in the Taluk manual.

(V1) The Taluk Sheristadars should as a rule be recruited from the account branch of the Deputy Commissioner's Office.

16. I need scarcely add that this distribution of work and responsibility has the further advantage of relieving the head of a District from a great deal of worry and office routine and affording him more time to devote for inspection and administration of his District.

I have the honor to be,

Sir,

Your most obedient servant,

G. Subbarao

Comptroller.

v.U.C.

be submitted to this Office as well as in regard to those due to Government. Considerable differences are always noticed between the figures furnished by the account branch under the direct orders of the Deputy Commissioner and those of the Treasury account branch. This necessitates a great deal of correspondence, corrections and transfers, all of which can be avoided if the entire account branch be placed under the Treasury Assistant.

11. The class description and number of these monthly and periodical returns are almost the same as in British India and all of them, with the single exception of the Land Revenue Demand, Collection and Balance statement, are required to be compiled by the account department under the Treasury Deputy Collector. In this Province the Deputy Commissioner as President has direct charge of the Municipal, District and Local Funds general as also the compilation of the periodical returns, such as prices current, return of cattle &c. All those returns which embody figures appearing in the Treasury accounts have to be sent to that branch for verification and certificate- an unnecessary labor and delay which can be avoided if the Treasury Assistant has charge of all District accounts and returns as in British India. I find that in the Taluks also there is a similar unnecessary division of work.

12. This distribution of work is also in a great measure responsible for the absence of personal interest in Treasury matters, both on the part of the Deputy Commissioners of District and of Amildars of Taluks. It has also created a general impression that the Treasury Assistant is the head of an independant Office directly responsible to the Central Account Office so much so that instances are not wanting of Deputy Commissioners and their Treasury assistants exchanging communications in a formal official manner as between two independant offices. The same impression prevails in the Taluks also, the Amildar holding his Sheristadar directly responsible to the Treasury Assistant Commissioner and himself being independant of him. Government order No.10242/GL203 dated 11th February 1879 directing that

only such Assistant Commissioners as are in Revenue charge of Taluks should issue orders to the Amildars not those in charge of Treasuries has, not only strengthened this impression but has also in a great measure reduced the authority and prestige of the Treasury Assistants in the eyes of Taluk authorities. In British India the Treasury Deputy Collectors issues orders to the Tasildars in the District under their own official designation as any other Deputy Collector.

13. In British India, a full time Deputy Collector of some standing is always put in charge of the Treasury so that he may not only be in charge of the Collector's Office routine work as his personal assistant, but also devote his whole time to Treasury work and to the preparation of all accounts, returns, statements due from the Collector both to the Account ant-General and to the Board of Revenue. In this connection, I beg to invite attention of Government to Art:341, Civil Account Code, Volume I, correction List dated 15th December 1900.

14. My Office has been recently organized and distribution of work made almost on the same lines as in British account Offices. With a few exceptions all the suggestions of Mr. Biddulph and the procedure laid down in British Account Code have been adopted and introduced- To carry out the reforms effectually and continue to maintain them in as systematic and methodical manner as is laid down in that Code, it is absolute ly necessary that the same amount of punctuality, method and system should obtain in the District and Taluk offices that have to maintain, compile and submit the initial accounts on which the Provincial accounts and returns are based and from which they are compiled after due audit.

15. I beg therefore to suggest that (1) the Establishment now employed on the Revenue, the Local and Municipal Funds, the Excise, the Muzroi and all other miscellaneous accounts and returns be amalgamated with the Treasury establishment and constituted into a single branch to be styled the Account Department and placed under the direct orders of the Treasury

In British India			In Impone		
No	Description	pay	No	Description	pay
	Treasury Cash			Department Branch	
1	Cash Keeper	125	1	Treasurer	100
1	Shroff	50	1	Shroff	25
1	Do	25	1	Assistant	20
2	Do @15	30	2	Gumastas @ 15	30
1	Accountant	25	1	Accountant	30
1	Do	20	3	Gollars @ 7	21
1	Do	15			
1	Gollar	10			
1	do	8			
2	Do @ 7	14			
12	Total	322	9	Total	226
58	Grand Total	1947	49	Grand Total	1541

9. Taking into consideration the area population and Revenue of a medium collectorate in Madras Presidency it will be seen from the statement that the strength of our Deputy Commissioners office as a whole compares very favourably with that of a Collector's Office though the members thereof are not in a few instances so highly paid.

10. In British India there is no separate branch of Revenue accounts as in this Province-both the branches being placed under one Gazetted Officer, the Treasury Deputy Collector, who is also personal assistant to the Collector. Why in this Province accounts were divided into two branches one under the direct order of the Deputy Commissioner and another under his Treasury assistant, I cannot find out from the records of my office. Both the accounts and returns being compiled from the same source of information, viz, the village accounts, I do not know what necessity there was for two seperate agencies for account both in the Taluks and in the District Offices. But this much I can say that this division is the cause of considerable delay, unnecessary correspondence and labor, in regard to the returns to

In British India			In Impore	
Designation	pay	do	Designation	pay
Account Department (Contd)				
English (Contd)			**Revenue (Contd)**	
Accountant	30	2	Accountants @ 25	50
Do	25	2	do @ 20	40
Do @ 20	60	1	Sayar Mureai acctt	35
Do @ 15	60	1	Apistant	20
		1	Do	15
12 Total	340	10	Total	290
Vernacular			**Excise**	
1 Accountant	45	1	Accountant	15
1 do	35	1	Do	25
1 Do	20			
3 Do @ 15	45			
18 Total	145	2	Total	40
			Local Fund Branch	
		1	Head Clerk 30 to 35	35
		1	Deputy do 25 to 30	30
		1	Third do 20 to 25	25
		1	Fourth do 15 to 20	20
		1	Dufter bund	10
		5	Total	120
			Treasury Account	
		1	Accountant	50
		1	Do	35
		1	Do	30
		2	Do @ 25	50
		1	Do	20
		1	Do	15
		1	English Clerk & Record Keeper	15
		8	Total	215
18 Grand Total Account Department	485	25	Grand Total Account Department	665

Treasury Department

Cash Branch

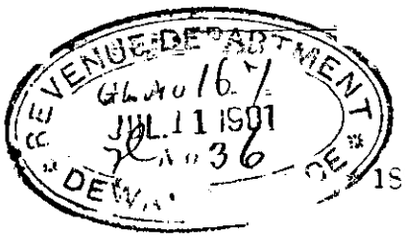
P 70

In British India				In Mysore		
Nellore District Area. 8739 Sq. miles Population. 1220236. Revenue. 3160740				Shimoga District Area 4009 Population 527981. Revenue 2431626.		
No	Designation	pay	No	Designation		pay
4	21 **English Department.**	4	4	21		17
1	Head Clerk	150	1	Head Clerk	80-10-120	120
1	Clerk	70	1	Clerk		50
1	Do	50	1	do		35
1	Do	45	1	do		30
1	Do	35	1	do		25
1	Do	30				
1	Do	25				
1	Do	20				
2	Do @ 15 Rs	30				
10	Total	455	5	Total		260
	Vernacular			**Revenue**		
1	Sheristadar	200	1	Sheristadar	100-10-150	150
1	Clerk	70	1	Munshi		50
1	do	60	1	do		30
1	do	35	2	do @ 20		40
2	do @ 30	60	1	Anglo-Vernacular Clerk		25
2	do @ 25	50	1	Temp. " Excise Clerk		15
1	do	20				
4	do @ 15	60				
13	Total	555	7	Total		310
	Record					
1	Clerk	60	1	Record Keeper		40
1	do	25	2	Assistant do @ 20		40
3	do @ 15	45				
5	Total	130	3			80
	Account Department					
	English			**Revenue**		
	Head Accountant	85	1	Head Accountant		60
	Accountant	45	1	Deputy do		40
	do	35	1	do		30

(54)

DEPARTMENT

8853



189

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
Revenue Dept

Dated

Despatched 10 July

Received

No. 188

No.

Enclosures - 8

SUBJECT MATTER.

Intermitting 2 Statements together with a short Report shewing working of the Treasuries in the Province during 1899-1900 & part 1900

Fin 188 Fin 8

RECORD DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 12/10 July 1901

From

E. R. SUBRAYER, Esq.,

COMPTROLLER, GOVT. OF MYSORE.

To

THE SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPTS.

SIR,

I have the honor to submit to Government two statements together with a short review showing the working of the Treasuries in the Province during 1899-1900 and part of 1900-01.

2. From these it will be found that in spite of clear instructions and circular orders from this Office there is yet a great want of punctuality in the submission of Treasury accounts and their accompaniments- The subsidiary returns and vouchers that ought to accompany the monthly accounts and without which no audit, compilation, and booking is possible in this Office, are received complete sometimes only in the third and fourth month following that to which they relate.

3. As regards the quality of work, it will be found, that except in the State Huzur Treasury where payments are made on preaudited bills, the number of audit objections issued is very heavy showing that the Treasuries and disbursers responsible for the payments have not at all exercised that amount of examination and scrutiny which the Codal rules require before payments are made.

4. Ever since I took charge of this Office I have been frequently bringing these facts to the notice of the Government and during my inspection of these Treasuries have always

been impressing upon the officers concerned- the great necessity there is for punctuality, exactitude and method in the preparation and submission of these original accounts and explaining to them how, by strictly following a few simple rules laid down in the Civil Account Code, these can be effectually secured.

5. In the month of October 99, I also prepared a circular memorandum embodying these simple rules in a less technical and more amplified form and sent it round to all the Deputy Commissioners of Districts with a D.O.letter begging for their personal attention to this important matter and for their cooperation in my endeavours to bring up the standard of efficiency of our account department as near as possible to that of the British Government.

6. In the month of June 00, when all the Deputy Commissioners were assembled at Mysore for the Royal Marriage, I availed mysel of that opportunity and had a meeting of them all convened under the orders of Government. In this meeting I explained in detail where the defects lay and what the remedies were; but the meeting dissolved with a simple general promise from the Deputy Commissioners of a better state of things for the future. Government order No.668-78/FL65 dated 23rd July 00 was accordingly issued on these lines.

7. How far this promise has been fulfilled, what more personal attention has been since paid by the Deputy Commissioners to this branch of their office, the details in the accompanying statements and the reports of inspection of the accounts of the Bangalore & Mysore District Treasuries will show:-

8. The reason generally assigned for this state of things is want of sufficient establishment. I give below a comparative statement of the scale of establishments of an average Collector's Office in Madras Presidency and of an average Deputy Commissioner's Office in our Province.

P.T.O.

1899 1900

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 1st June 1900

No. 8582-90
R. F. 213-92

Passing orders regarding the Periodical Inspection of Taluk Treasuries in the several Districts of the State.

S.B.P.—16-6-1900—200

READ—

The following communications in reply to Government Order No. 4900-904—213-92, dated 11th January 1900 :—

(1) Letter No. 3633, dated 20th January 1900, from the Comptroller, reporting that during the year 1898-99 he inspected the Mysore District Treasury on the 21st June 1899

(2) Letter No. D-712, dated 2nd February 1900, from the Deputy Commissioner Bangalore district, reporting that the omission to inspect twice the Taluk Treasuries of Channapatna, Dodballapur, Kankanhalli and Magadi in 1898-99, was mainly due to the prevalence of plague in all the taluk kasba towns, the time and energy of the Assistant Commissioners being fully taken up with duties connected therewith and to frequent changes of these Officers, and adding that the omission has been pointed out to the Divisional Officers to prevent a recurrence.

(3) Letter No. 520, dated 3rd February 1900, from the Deputy Commissioner, Kadur district, reporting that the explanation of the Assistant Commissioner Mr. Ramaswamy Iyengar for not inspecting twice the Taluk Treasuries of Mudgere and Koppa and not even once the Taluk Treasury of Chikmagalur, in 1898-99, namely, that he had heavy work is not tenable and the explanation for the omission in the cases of the Kadur and Tarikere taluks has to be obtained from the Assistant Commissioner, Mr. K. R. Srinivasiengar, now in the Bangalore district.

(4) Letter No. 622-590, dated 5th March 1900, from the Deputy Commissioner, Chitaldrug, explaining that his omission to inspect twice the Taluk Treasuries at Challakere and Molakalmuru in 1898-99 was due to the plague work which necessitated frequent travels only towards Harihar and Davangere.

(5) Letter No. 631, dated 10th March 1900, from the Deputy Commissioner, Hassan district, reporting that the omission to inspect twice the Taluk Treasuries at Arkalgud, Channarayapatna and Hassan in 1898-99 was due to paucity of Officers, their frequent transfers, and to the plague, and other urgent duties on which they were engaged.

(6) Letter No. D-1130, dated the 25th May 1900, from the Deputy Commissioner of the Bangalore district, submitting Mr. Assistant Commissioner K. R. Srinivasiengar's letter No. 297, dated the 21st instant, stating that he was not aware that an Assistant Commissioner in charge of taluks was the Officer expected to do the inspection of the Treasuries of those taluks, that he had received no orders on the subject of such inspection, and that he was under the impression that this work had to be done by the District Treasury Officer or by the Jamabandi Officer.

No. 8582-90—R. F. 213-92, DATED BANGALORE, 1ST JUNE 1900.

ORDER THEREON—Recorded.

2. It is hoped that the Standing Orders on the subject of the periodical inspection of Taluk Treasuries will be strictly given effect to everywhere in future.

3. The inspection of Taluk Treasuries has to be done by the "Deputy Commissioner or one of his Assistants" (*vide* Proceedings No. 8547-55—R. F. 213-92, dated the 11th December 1892). The Deputy Commissioners of districts should, in future, draw up at the beginning of every year a programme showing the distribution of the work of inspection, and communicate the same for the information and guidance of the Assistant Commissioners concerned.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Comptroller with the Government of Mysore.

Exd. —H.A.R.

Proc. of the Govt. of Mysore 8852

Read the following communications in reply W.O. No. 4900-904 / 213-92 dated 11th January 00

1. Letter No. 3633 dated 20th January 1900 from the Comptroller, reporting that during the year 1898-99, he inspected the Mysore District Treasury on the 21st June 1899.

2. Letter No. D712 dated 27th February 1900, from the D.J. Commr. Bangalore District reporting that he once inspected the Taluk Treasuries of Channapatna, Doddaballapur, Kankanhalli in 1898-99 and magd. was m due to the plague prev of plague in all the Taluk Cutcha towns, and the time & energy the Asstt. Commrs were fully taken up with duties connected therewith & frequent changes of

these officers and asking that the omission has been pointed out to divisional officers to prevent a recurrence.

3. Letter No. 520 dated 3d February 1900, from the Dy: Commr: Kadur Dt. reporting that the explanation of the Asstt: Commr. Mr Ramaswamy Iyengar for not inspecting three the Taluk Treasuries of Mudigere & Koppa and not even once the Taluk Treasury of Chikmagalur, viz that in 1898-99 he had heavy work is not tenable and the explanation for ~~the inspection~~ the omission in the case of the Kadur & Tarikere Taluk has to be obtained from the Asstt: Commr

K. R. Srinivasangar now in the Bangalore Dt

4. Letter No. 622/590 dated 5th March 1900. from the Dy: Commr: Chitaldrug explaining that his omission to inspect

Taluks. What he had received was an order on the subject of the next heading, & that he was in that he had to leave the Dy Mysore [illegible] Asstt Commr

twice the cash Treasuries at Chellakere & Molakal. in 1898-99 was due to the plague work which necessitated frequent travels only towards Hariharpur and Davangere.

5. Letter No. 631 dated 10 March 1900 from the Dy Commr. Hassan District, reporting that the omission to inspect twice the Taluk Treasuries at Arkalgud, Chennarayapatna and Hassan in 1898-99 was due to paucity of Officers, their frequent transfers, & to the plague & other urgent duties on which they were engaged

6 Letter No. D 1130 of the

Order thereon: —

Recorded.

No 8582-90 D 1/6/00
R.F. 213-92

25th May 00 from the Dy Commr of the Bangalore submitting his Deputy Commr's Memorandum letter No. 297 of the 21st August stating that he was not aware that the Asst Commr in charge of the Taluks was expected to do the inspection of the Treasuries of those

2. It is hoped that the standing orders on the subject of the remittance of Talook Treasuries will be strictly given effect to every where in future.

3. The instruction of Talook Treasurers to be done by the Dy Commr of the day in his visits (Vide Pro: No 8547-55-R.D. 213-92 of the 11th Dec 1892). The Dy Commr of the district should in future draw up at the beginning of every year a programme showing the distribution of the work & responsibility & communicate the same for the information & guidance of the Tah Tehsildars concerned

4. Copy of the Kasaragod Dy: Commrs letter No: 320 dated 3rd Feb: 1900 will be forwarded to the Dy: Commr: Mangalore Dist: with a requisition that the explanation of Mr: V. R. Srinivasaiengar for omission to inspect twice the Taluks of the Talooks that were in his charge in 1898-99 may be obtained and submitted to this Office.

Secy

The Comptroller

Received 29/5 Jan 1900

Bangalore
21st May 1900

No. 297.

From

K. R. Seshaiya Singar Esq.
Assistant Commissioner
Bangalore District.

To.

The Deputy Commissioner
Bangalore District

Sir,

With reference to your Memo No. R. 1667 dated 21st April 1900 forwarding docket No. 7505 / R. 2 213-92 dated 20 April 1900 from the Secretary to Government Revenue and General Departments calling for my explanation for not inspecting the Kadur and Davikere Taluk Treasuries during the year 1898-99, I have the honor to state that I am not aware of any order of Government throwing the responsibility for the inspection of Taluk Treasuries on the Assistant

Commissioners

Commissioners in charge of the Taluks concerned. During the period I remained in the Kadur District, I do not remember having received any order from the Deputy Commissioner making me responsible for the biennial inspection of the Treasuries of the Taluks under my charge; and I believe that there was no prior order of the Deputy Commissioner in force to the above effect when I joined the District. If Assistant Commissioners were responsible for the inspection of the Treasuries of their Taluks, there would have been no need for the Jamabundy and Treasury officers to inspect them. But that such inspections were made by the Jamabundy and Treasury Officers will be easily seen from the record of previous inspections. I believe that the practice was for the Assistant

Commissioners

Commissioners to inspect the Treasuries like the Sub-registry Offices whenever directed by the Deputy Commissioner to do so. I myself had such an order from the Deputy Commissioner about the end of June 1933 for the inspection of the Kadur Treasury, though the inspections were made by the Treasury officers with the permission of the Deputy Commissioner

2. Such being the case I am at a loss to know how the Deputy Commissioner Mr. B.K. Venkata-varadiengar was, as stated by him in his letter to Government, "given to understand that as per arrangements made during the year in question the Assistant Commissioners in charge of Taluks to do the inspection in question I do not know what the nature of the arrangement referred to by the Deputy Commissioner in his letter was, whether it was oral or written and if written whether there is any record of it in office

So

So far as I remember no such arrangement was made during the year in question or was communicated to me, of made. I was spending the greater part of my time on Circuits in my Talukas and if the responsibility for the Treasury Inspections had been laid on me, I could have easily done them. In these circumstances I leave it to the Government to decide whether any blame attaches to me for not inspecting the Kadra and Tarikera Talukas Treasuries during the year 98-99

I have the honor to be
Sir
Your most Obedient Servant

Krishnaswamy
Assistant Commissioner

L.D. No. 1130
Rev. Cir.

Bangalore District
Dy. Commissioner's Office
Bangalore 23rd May 1900

To

The Secretary to the
Government of Mysore
Rev & Genl Departments

Sir,

With reference to your docket No. 7505 / RJ 213-92. dated 20th April 1900, I have the honor to forward herewith the explanation of Assistant Commissioner Mr K. R. Sreenivasiengar in re his omission to inspect the Treasuries of the Taluks in his charge in the Kadur District, as called for in the above.

I have the honor to be
Sir
Your most obedient servant

H. P. Mattai
Dy. Commissioner,
Bangalore District.

Mrs

From THE SECY. TO THE GOVT. OF MYSORE, GEN. & REV. DEPTS.

To The Dy: Commr Bangalore Dt

Dated 20/4/00

Despatched 20

Received

General No. 750 v

G.T. No. 213-92

Enclosure No./

In forwarding herewith an extract from letter no. 520 dated 3rd Feb.o from the Dy: Commissr Kadur District, has the honr to request that the Dy: Commr. will be so good as to obtain the Explanation of the Asstt: Commr: Mr K. R. Srinivasaiya for not inspecting in 1898-99 the Taluk Treasuries of the Taluks of Kadur and Tarikere that were in his charge in that year, & forward the same direct at an early date

B. O

N[illegible]
Secy

From

THE SECY. TO THE GOVT. OF MYSO
GEN. & REV. DEPTS.

To

The Dy. Commr
Bangalore

Dated 20/4/00

Despatched

Received

General No. 7505

G.7 No. 213-92

Enclosure No./

In forwarding herew
an extract from lette
no. 520 dated 3rd Feb
from the Dy: Commiss
Kadur District, has r
been pleased to
the Dy: Commr. wo
be so good as to obta
the explanation of
Asstt: Commr: Mr
K. R. Srinivasacha
for not inspecting
in 1898-99
the Taluk Treasuries
of the Talukes of Kad
and Tarikere that we
in his charge in that
year, & forward h
some Statement at an ea
date

D. O

Yrs/w
Tarik

to the frequent transfers of some of them from the District as also to the fact that the said Officers were engaged on plague preventive and other duties of an urgent nature, the Taluk Incumbencies cited in the said Proceedings were not inspected more than once during the year.

I have the honor to be

Sir.

Your most obedient servant

Deputy Commissioner

Hassan District

No. 631
S

Deputy Commissioner's Office
Hassan District

Daled, Hassan 10 March 1900.
72

From

The Deputy Commissioner
Hassan District

To

The Secretary to the Govern-
ment of Mysore
General and Revenue Department.

Sir.

Adverting to Government
Proceedings No 4900-904 Dated 21st.
R-7213-92
January last requesting to sub-
-mit explanation for omitting
to inspect certain Daluk Incamnic
twice during the year 1898-99, I
have the honor to state the owing
to the paucity of Officers in the
District for some time and

to

No: 622.
590.

Office of the Deputy Commissioner
Chitaldroog district
Dated 5th March 1900.

To The Secretary to the Govt. of Mysore,
General and Revenue Depts,
Bangalore

Sir,

With reference to Govt. order no: 4900-4
RF 213-92
dated 11th January 1900, I have the honor to state that as I had to travel constantly towards Davanagere and Harihar in connection with Plague preventive measures during 1898-99, the Taluk Treasuries at Chellakere and Molacalmuru could not be inspected twice during that year.

I have the honor to be
Sir,
your most obedient servant
Meeranayakan
Deputy Commissioner

MK.

REVENUE Gl. No. 6603 SECRETARIAT
No. 1202
MAR 1900
CIVIL SECRETARIAT OFFICE

From The Deputy Commissioner
Chitaldroog District

To The Secretary to the Govt. of Mysore
General & Revenue Depts.
Bangalore

Dated 5th March

Despatched March 1900.

Received

General No. 622.
No. 590.

Enclosure No. --

Stating that the Taluk Treasuries at Chellakere and Molakalmuru could not be inspected twice during the year 1898-99 for reasons stated within.

Rec
8-3-00

Ref

2/3

Statement Showing the dates on which and the Officers by whom the Taluk Treasuries in the Several Districts of the Province were inspected during 98–99.

Name of Treasury	By whom inspected	Date of Inspection	Whether the Examination was in detail or only the Cash Balance.	
			In detail	C.B. Exam^d
	Bangalore District			
Anekal	Mr. K.P. Puttanna Chetty Dy. Commissioner	11th February 99	In detail	
	" C. Rajagopalachalu, 3d Asst. Commr	14th June 99		C.B. Exam^d
Chennapatna	" B.J. Kumarasami Naik Asst Commr	18th March 99	In detail	
Devanhalli	" C Rajagopalachalu 3d Asst Commr	20th March 99		C.B. Exam^d
	— do —	17th June 99	In detail	
Doddaballapur	" P. Sitaramiah 2d Asst Commr	17th April 99	— do —	
Hoskote	" C. Rajagopalachalu 3d Asst Commr	— do —		C.B. Exam^d
	— do —	25th June 99	In detail	
Kankanhally	" B.J. Kumarasami Naik Asst Commr	9th April 99	— do —	
Magadi	— do —	17th June 99	— do —	
Nelamangala	" K.P. Puttanna Chetty Dy. C.	6th December 98		C.B. Exam^d
	" Annaji Rao. Treasy Asst Commr	22d & 23d April 99	In detail	
	Kolar District			
Bagepalli	Mr K.S. Dorisamy Iyer Sub Off. Chik Ballapur	13th June 99	In detail	
	" H.H. Sparkes. Dy Commissioner	21 December 98	— do —	
Bowringpet	" — do —	20 January 99	— do —	
	" Krishniengar Extra Asst Commr	17th June 99	— do —	
Chikballapur	" K.S. Dorisamy Iyer Sub Off.	17th February 99	— do —	

Chikkallapur	Mr K. S Doraisamy Inp. Sub Off	18th June 99	In detail	
Chintamani	Mr. Abdni	21 Sept 98	do	
	— do —	23d Feby 99	— do —	
Goribidnur	Mr. K. S Doraisamy Inp. Sub Off	7th Octob 98		CB, Exam
	— do —	24th Jany 99	In detail	
	— do —	21 June 99	— do —	
Kolar	Mr Gopalienyar Inp. asst Com	28 March 99	— do —	
	" C. Krishna Rao	21 June 99	— do —	
Malur	" Abdul azyz 2d Asst Com	4 Septr 98	— do —	
	— do —	29 March 99	— do —	
Mulbagal	Mr. Krishnienyar — do —	23 Feb 99	— do —	
	— do —	9 June 99		CB. Exam
Siddaghatta	Mr Abdul azyz Asst Com	5th Dec 98	In detail	
	— do —	16 & 17th April 99	— do —	
Srinivasapur	— do —	9 Oct 98	— do —	
	— do —	22d Feb 99	— do —	

Tumkur District

Chikmagalkanthalli	Mr C. Seshadriyar 1st Asst Com	31 Dec 98		CB Exam
	" T.N. Meer Kamaluddin Khan Treasy asst Com	27 Feb 99	In detail	
Gubbi	— do —	16 Feb 99	— do —	
	— do —	14 June 99	— do —	
Kunigal	— do —	28 Aug 98	— do —	
	Mr A Subramanya Inp. 2d Asst	4th March 99	— do —	
	— do —	11 June 99	— do —	
Maddagiri	C Seshadriyar 1st Asst Com	30 April 99	— do —	
	M. Narain Rao Dy Commissr	11 May 99		CB Exam
Pavagada	— do —	18 Feb 99	On detail	

Pavagada	Mr M-Narain Row 2d Com	18 Feb 99	In detail	
	— do —	16 May 99		C.B. Exam
Sira	.. C Seshadrinyar 1st Asst Com	28 & 29 Jany 99	In detail	
	.. M Narain Row 2d Com	18 May 99		C.B. Exam
	.. J.M. Meekamahdu Khan 2d Asst	15 June 99	In detail	
Dipur	— do —	22 Jan 99	— do —	
	.. C Seshadrinyar 1st Asst Com	20 June 99	— do —	
Tumkur	— do —	10 April 99	— do —	
	.. J.N. Meekamahdu Khan 2d	30 June 99	— do —	

Shimoga District

Shemagur	Mr C.B. Seshagiri Row 1st Asst Com	7th Sept 98		C.B. Exam
	.. N Narasimeyar Srb S Off	30 Dec 98	In detail	
	.. H.V. Nungundiah 2d Com	23 June 99	— do —	
Honnali	.. M Shamaker 2d Asst Com	21 Jany 99	— do —	
	— do —	22 June 99	— do —	
Nagar	.. N Narasimeyar Srb S Off	1 Sept 98		C.B. Exam
	— do —	30 May 99	In detail	
Sagar	.. C.B. Seshagiri Rao	8 July 98		C.B. Exam
	.. Ahmed ali Asst Com	21 & 22 Dec 98	In detail	
	.. N Narasimeyar 3rd Jr Off	23d June 99	— do —	
Shikarpur	.. Ahmed ali Shaq Asst Com	25 Dec 98	— do —	
	.. M Shamarao	19 Feb 99		C.B. Exam
Shemoga	.. C.B. Seshagiri Rao	9 March 99		— do —
	.. H.V. Nungundiah 2d Com	18 June 99	In detail	
Sorab	— do —	18 Feb 99		C.B. Exam
	.. Ahmed ali Jny Asst Com	23 Dec 98	In detail	
Tirthahalli	Mr. C.B. Seshagirao 1st Asst Com	15 Aug 98		C.B. Exam

Tirthahalli	Mr C.B. Seshagiri Rao	17 Febry 99	In detail	
	—do—	17 June 99	—do—	

Kadur District

Chikmagalur	Mr C Venkatarao Dy asst Com	8 May 99	In detail	
Kadur	—do—	27 June 99	—do—	
Koppa	H.E. Carr Dy Commissr	16 Janry 99	—do—	
Mudigere	—do—	4 March 99	—do—	
Tarikonai	B Ramaswamy Iyengar Sheristadar asst Com	22 Feb 99	—do—	

Chitaldroog District

Challakere	Mr Hanmantayya Dy asst Com	10 April 99	In detail	
Chitaldroog	" M.S. Narain Row Dy Comr	22 Janry 99	—do—	
	—do—	1 May 99	—do—	
Davangere	" K. Srinivasarao Asst Com	19 May 99	—do—	
	" M.S. Narain Row Dy Com	20 June 99	—do—	
Hiriyur	—do—	26 Aug 98	—do—	
	—do—	16 April 99	—do—	
	" Hanmantayya Dy asst Com	6 June 99		C.B. & O.
Holalkere	" K. Srini Vasa Rao asst Com	14 April 99	In detail	
	" M.S. Narain Row Dy Comrs	27 June 99		C.B. & O.
Jagalur	—do—	27 Septemb 98	In detail	
	" C Krishna Rao asst Com	25 Feb 99		C.B. & O.
	" M.S. Narain Row Dy Com	19 March 99	In detail	
	" K Srini Vasa Rao asst Com	22 June 99	—do—	
Molkalmuru	" S Krishna Murthy Rao asst Com	31 Janry 99	—do—	

Mysore District

Chennarajapatna	Ms P Srinivasa Row - 2d asst Com	26 April 99	In detail
	do	29 May 99	do
Gundulpet	do	22 Feb 99	do
	do	25 May 99	do
Hegadadevankote	" M Thirumalachar 1st asst Com	27 & 28 Feb 99	do
	" C Madiah Dy Commr	2 June 99	C.B. Exam
	" M-A-Thirumalachar	24 & 25 June	In detail
Hunsur	Ms. Ananda Row asst Com	5 Oct 98	C.B, Exam
	" M.A Thirumalachar do	18 March 99	In detail
	" C Madiah Dy Commr	12 May 99	C.B. Exam
	" M-A Thirumalachar	26 June 99	In detail
Krishnarajpet	Ms Chengalvaly Sub-S Off	14 April 99	do
	do	29 & 30 June 99	do
Malvalli	" Ramanuja Iyengar Sub S Off	14 Sept 98	C.B, Exam
	" Honnappa Naidu asst Com	27 Dec 99	In detail
	" C Madiah Dy Commr	24 Feb 99	C.B. Exam
	" B-Krishna Row Extra asst Com	3 April 99	In detail
Mandya	" C Madiah Dy Commr	24 Sept 98	C.B Exam
	" H Ramanuja Iyengar Sub S Off	12 & 13 Dec 98	In detail
	" C Madiah Dy Commr	21 March 99	do
Mysore	" K Mahan Iry asst Com	23 & 25 Jany 99	do
	" Nanja Raj Urs asst Com	29 May 99	do
Nagamangala	" H Ramanuja Iyengar Sub S Off	12 Aug 98	C.B Exam
	do	14 & 15 Jany 99	In detail

Nagamangala	Mr Chengia chetty Sub S off	7 May 99	In detail
Nanjangud	.. C Madrah a Comn	12 July 98	B. Exam
	.. K Mathen Dy asst Com	29 Jany 99	In detail
	.. C Madrah Dy Comn	1 May 99	—do—
	.. P Sreenivasa Row 2d asst Com	23 June 99	—do—
Seringapatam	.. H Ramanja Iyengr Sub S off	9 Dec 98	—do—
	.. B Krishna Rao Extra asst	14 June 99	—do—
T. Narsipur	.. M A Tirumalachar Asst Com	22 May 99	—do—
	.. Nanjaraj Urs . do	18 June 99	B. Exam
Yedatore	.. K. Mathan - Treasy asst Com	13, 14th 15 Jany 99	In detail
	.. H. Nanjaraj Urs asst Com	31 March 99	—do—
	.. M. A. Tirumalachar do	14 June 99	—do—
	Hassan District		
Arkalgud	Mr. Krishnayya asst Com	28 June 99	In detail
Arsikere	.. Devaraj Urs Dy Commissr	6 Aug 98	—do—
	.. Abdulazij Extra asst Com	28 April 99	—do—
Belur	.. Venkatarow Sub S. Off	28 April 99	—do—
	—do—	21 June 99	—do—
Channarayapatna	.. Abdulazij Extra asst	20 May 99	—do—
Hassan	.. Devaraj Urs Dy Commissr	30 June 99	—do—
H. Narsipur	—do—	16 Sept 98	—do—
	—do—	12 May 99	—do—
Manjarabad	.. Venkatarao Sub S Off	28 Feb 99	—do—
	—do—	30 June 99	—do—

Comptroller

Proc. of the Govt. of Mys.

Read:-

Letter no. 2938 / R 218 dated 28th November 1899 from the Comptroller, Mysore Govt, submitting with reference to Govt. Proc. no. 13292-300 / R7. 213-92 dated 4 February 1893, a statement shewing the number of times the Taluk Treasuries in the Province were inspected during the year 1898-99

No 4900-904. / R7. 213-92 Dated 11/1/1900

Order thereon:-

Recorded with thanks that the following Taluk Treasuries do not seem to have been examined more than once during the year

District.	Taluk
Bangalore	(1) Chennapatna
	(2) Doddaballapur
	(3) Kankanhally
	(4) Magadi.

dist (1) Chickmagalur
(2) Kadur.
(3) Koppa.
(4) Mudigere.
(5) Tarikere.

Chitaldrug (1) Chellakere
(2) Molakalmuru

Hassan - (1) Arkalgud
(2) Cheenrayapatna
(3) Hassan.

The Dy: Commrs. concerned are requested to submit their explanation for the omission.

2. The Comptroller is requested to report whether he examined any District Treasuries during the year, and if so, when and at what places.

9/1/00

To Bangalore, Kadur, Chitaldrug & Hassan Dts

The Dy: Commrs of Dts
& Comptroller to the
Govt. of Mysore.

4633

FC 1001

_____ DEPARTMENT

1900 GL

From

E. R. SUBRAYER, Esq.
COMPTROLLER, MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,

Dept.

Dated 20/1/900

Despatched

Received

General No. 3633
No.

Enclosure No.

In reply to

SUBJECT.

Stating that during 1898-99, the Comptr inspected the Treasury of the Bangalore Dist on the 21/6/99

REFERENCES
To be entered only in the Dewan's Office.

Read 29/1/00

22-1-1900

No 3633

_____DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 21 January 1900

From

E. R. SUBRAYER, Esq.,

COMPTROLLER, MYSORE GOVERNMENT.

To

THE SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPT.

SIR,

With reference to Government-Proceedings no 4900-4 / R.F. 213-92 dated 11th January 1900. I have the honor to State that during the year 1898-99 I inspected the Mysore District-Treasury on the 21st-June 1899.

I have the honor to be,

Sir,

Your most obedient Servant.

E R Subrayer

Comptroller.

4967

1075

1899-1900.

From The Dy Commissioner.
Bangalore District.

To The Secretary to the Govt
of Mysore
Genl & Rev: Dept

Dated 2nd
Despatched 5 } February 1900.

Received

General No.
No. 712

Enclosure No. Letter (Govt) No. Salute omitted is attached 8/2

Govt Pro No 4903-4
R7213-92
dt-11th January 1900

Submits explanation in connection with the non-announcing of certain Salute Guns more than once during 1898-99 ——

R-
7.2.1900 Rept. 8/2

D. 712

Bangalore District
Deputy Commissioner's Office
Camp Satnur 2nd Feby/1900

To

The Secretary to the Government
of Mysore
General & Revenue Depts.

Sir,

With reference to Government Proceedings No. 4900-4 dated 11th Ultimo
R. 7213 92
calling for explanation as to why the marginally noted Taluk Treasuries were not examined more than once during the year 1898-99, I have the honor to state that the omission was mainly due to the prevalence of plague in all the Taluk Kasba towns and the time and energy of the Assistant Commissioners being fully taken up with executive duties connected with the

1. Channapatna
2. Doddaballapur
3. Kankankalli
4. Nagar.

Talukas under their charge. Also there were frequent changes among Assistant Commissioners. I had even reminded the Divisional Officers in May 1899 about the obligation to inspect the Treasuries twice in a year and their failure to do so has been pointed out to them with a view to prevent a recurrence.

I have the honor to be
Sir
Your most obedient servant
W. M. Cameron
Dy Commissioner
Bangalore Dist

The file was given to S. K. on 29/1/00 with
G.C.No. 4633
Fl 1001 of 29/1/00.

4945
1069
Fl 1899-1900 (47)

FROM The Deputy Commr
Raichur District

To The Secretary to the
Govt of Mysore
General and Revenue Depts

Dated 3rd February 1900

Despatched 00

Received

General No. 520
No.

Enclosure No.

Submitting explanation
for not inspecting the
Zaluk Treasuries twice
during the year 1898-99.

Deputy Commissioner's office
Kadur District
Chikmagalur 3rd February 1900

From

The Deputy Commissioner
Kadur District

To

The Secretary to the Govt of Mysore
General and Revenue Depte

Sir

With reference to G. O. No 4900-904
R.T. 213-92
of the 11th January 1900, calling for explanation for the Taluk Treasuries of this District not having been inspected twice during the year 1898-99, I have the honor to state as follows.

2 I am given to understand that, as per arrangements made during the year in question, the Assistant Commissioners in charge of talukas were to do the inspection in question. Mr Assistant Commissioner Ramaswamiengar was then in charge of the Southern division consisting of the Mudgere and the Koppa talukas. His explanation for not inspecting the treasuries of those talukas twice during that year is that he had not only to do the work of his own division but also that of the Northern division owing to the absence on leave of the officer (Mr Srinivasiengar) in charge of it. The latter officer went on leave almost at the end of the year. Therefore the excuse put forward for

the

the non-performance of the work enjoined by Government is not tenable. The officer that was in charge of the Northern division consisting of the taluks of Kadur and Tarikere namely, Mr. K. R. Srinivasiengar, is not now in this district but in the Bangalore district. His explanation for not inspecting the treasuries of his taluks twice has, therefore, to be obtained through the Deputy Commissioner of the Bangalore district. The remaining taluk of Chikmagalur was also in charge of Mr. Ramaswamiengar during the first 8½ months of the year, then it remained in the direct charge of the deputy Commissioner for 51 days up to the 5th May 1899 and was then transferred to the charge of the Treasury Assistant Commissioner. The latter officer inspected the treasury of that taluk once during the remaining period of the year. It should have been examined once by Mr. Ramaswamiengar.

I have the honour to be,
Sir,
Your most obedt Servant

Deputy Commr, Kadur

Gen. 30]

From

E. R. SUBRAYER, Esq.,
Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
_____ *Dept.*

Issue Revised draft
We may review with
fuller info
by 9/1/00

Dated 28/11/99
Despatched
Received
General No. 2938
No. R 218
Enclosure No. one

In reply to

SUBJECT.
Subg a Statement showing the number of times the Taluk Treasuries were inspected during 98-99 &c

References (to be entered only in the Dewan's Office).

Ref
11/12/99

Rec'd 16/12/99
Ltd with draft

No. 2938 / R-218

OFFICE OF THE COMPTROLLER OF MYSOR

Bangalore, 28th November 1899

11—12—99

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Government.

To

The Secretary to the Govt. of Mysore,

General and Revenue Dept.

Bangalore District

Chemapatna
Dodballapur
Kankanhally
Magdi

Kadur District

Chikmagalur
Kadur
Koppa
Mudigere
Tarikere

Chitaldrug Dist

Challakere
Molkalmuru

Hassan District

Arsikere
Channarayapatna
Hassan.

SIR,

With reference to Govt Pro: No 13292-R.F. 213-9 dated 4th February 1893, I have the honor to submit a Statement showing the number of times the Taluk Treasuries in the Province were inspected during the year 1898-99.

All the Talukas were inspected twice during the year except the marginally noted ones.

I have the honor to be,
Sir
Your most obedient Servant

E Subrayer
Comptroller.

115. When was stock last actually taken ? — 30th April

116. By whom ? — Treasury Officer

117. Was it found to agree with the balances in the registers ? — Yes -

118. Have bills been sent in for wastage up to date ? — Yes -

119. To what Taluk Treasuries is opium supplied under Circular No. 1643 ? Is it desirable to supply the drug to any other Taluk Treasures ? — Nagamangalam - Gundulpet Hukeri - Yelandore Srinigapatna Yedatore Malavalli Channapatna Hosur Mudla Narasipur — not desirable —

Treasury Furniture.

120. How many spare Chubb's locks are there in store ? and are they in good condition ? — None —

121. What is the state of the treasure boxes and have those in use Chubb's locks. — Fairly Safe — Not Valli -

Miscellaneous.

122. What record is kept of the Comptroller's orders of retrenchment. — A Register is maintained

123. In whose custody is it ? — Head accountant -

124. Is reference made to it before new pay is issued ? — Yes -

125. Are the corrections to the Civil Account Code posted up to date ? — Not yet -

126. Is the file of the Comptroller's Circulars complete? Is it readily accessible ?

Yes —

127. Does the Treasury Officer take pains to see that important new circulars are understood ?

Yes -

128. Are the office registers and records in good order ?

Four order —

Treasurer.

129. What is the nature and amount of the security given by the Treasurer ?

7000 Rupees
In Government 4 % bonds

130. Where are the bonds and other papers of the security kept ?

In the Bank of Madras under Standing Orders

131. When was it last tested ?

132. What amount is ordinarily left in the Treasurer's hands ?

Between 2,000 and 7000 —

Establishment.

133. Is pay disbursed at the treasury in detail to any other than the Treasury Establishment ? if so the practice should be forbidden.

No.

134. Is a stamped receipt required whenever the amount exceeds Rs. 20 ?

Yes —

135 Have service books been prepared for the whole establishment of the Treasury, including inferior servants and are they kept in the records ?

Yes —

136. Have they been written up to date and attested by the head of the office as required by standing orders ?

Yes —

E. W. Watkins.
Comptroller

1st June 1893.

From

The Deputy Commissioner,
District.

To

The Comptroller, Mysore Government,
Bangalore.

Dated

Despatched

No.

Forwards report on the inspection of
District Treasury
held on the

Deputy Commissioner,
District.

Mysore Govt. Central Press, Bangalore.—13-3-93—50

77. Is there any bag or store of coin in the Treasury kept apart from the general balance?

Yes —

78. Give a list of any money or valuable placed in the Treasurey for safe custody by Government Officers or others.

List herewith —

79. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the daily cash balance book?

Yes —

80 Does the cash balance book show correctly its distribution between treasury under single and under duble locks?

Yes —

81. Give a list of the uncurrent coin in the Treasury showing the number of each and the value credited in accounts

Two whole rupees being light are debit uncurrent but credited as 1—13 —

82. How are uncurrent silver coin cut under the Coinage Act, credited in the accounts at their nominal or actual value? and how are they kept in the Treasury?

No such cut coins are credited in the Treasury

83 Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light?

No,

84. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn?

The Sheroffs examine all the coins - Coins tampered with are cut and returned to the parties producing the same - Coins light or somewhat worn are credited into the Treasury at their actual values

85. Are the minimum weights and test scales in good condition and carefully kept?

Scales and weights bought in Local bazaars
Yes —

86. Are rupees supposed to be light, tested by those scales before being cut ?

Rupees not cut as stated above -

87. Is small silver readily obtainable at the Treasury ?

yes

88. Are requisitions for British copper coins ever received from Taluk ?

yes -

89. What evidence is there that the Treasury Officer examines the cash balance returns of Taluks to see if copper or small silver coins are needed by them ?

Occasionally Treasury officer inspects these returns & issued orders to supply the Talukas with small coins - Taluk authorities apply for them -

90. Do the latest Taluk returns show that the supply of British copper at each Taluk is enough to meet all demand ?

yes -

91. Are British copper coins freely taken at the District Treasury, in payment of Government demands without limit and in exchange for silver when tendered in parcels of 2 Rs. and upwards ?

yes -

92. Are they freely issued to all applicants in exchange for silver or currency notes and in payment of claims against Government ?

yes

93. Are the registers in forms I, II, III which were prescribed in Circular No. 1474, dated 30th April 1880 duly kept up, showing Treasurer's daily balances of notes and coins of all descriptions and the Shroff's daily receipts and issues there of ?

yes -

94. What amount of uncurrent and defaced copper coins are there on hand ?

Mysore Duds 4-1-6
British 2-8-10

95. Is it kept so apart from the current copper that it cannot be issued by mistake?

Yes.

Currency.

96. Are currency notes freely taken when tendered in payment of Government demand ?

Yes.

97. Is the placard in English and the Vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balance allow such encashment ?

Yes. Brita or better one on a larger scale to be prepared and hung up - Instructed accordingly

98. Are currency notes arranged in bundles according to the circle of issue and denominations ?

Yes.

99. Are they placed in order of receipt ?

Yes.

100. Are they regularly re-issued in the order of their receipt ?

Yes.

101. Is the prohibition to demand the name of the payer or receiver of notes obeyed ?

Yes.

102. Is the notes register punctually kept up ?

Yes.

103. Is it in English or Vernacular ?

In English

104. Does it separate notes of different circles ?

For each circle one register is maintained.

Stamps.

105. Is the store account of stamps kept regularly up to date?

Yes –

106. What stock is left with the Treasurer and what record is kept of his receipts and issues?

Value of stock 51-7-6
Also service labels a regular register is maintained –
Transactions posted daily and initialled by the Treasury Officer –

107. What is under the Treasury Officer's charge?

Service Labels – Court Fees Stamps Postage Stamps Telegraph Stamps Receipt Stamps – General Stamps –

108. When was stock last examined?

29th May –

109. By whom? –

Treasury Officer –

110. Was it found to agree with the balance in the registers?

Yes –

111. Does the Treasury Officer or the Treasurer periodically examine the accounts of the Stamp Vendors at the kasaba and take away the Registers from the Stamp Vendors when completed? These registers should be filed carefully in the Treasury records, as required by Circular No. 1694, dated 3rd November 1887.

Yes –

Yes they are kept in the Treasury Records Library

Opium.

112. Is the store account of opium kept regularly up to date?

Yes

113. What stock is left with the Treasurer?

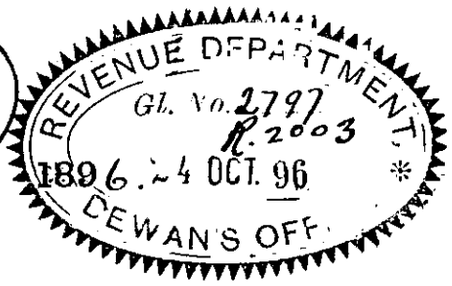
No Stock left –

114. What is kept under the Treasury Officer's charge? and does he personally superintend the weighment of opium when received?

All kept under Treasury Officers charge

Yes –

34



From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore
General & Revenue Depts.

Dated 22nd October 1896.

Despatched 23

Received

~~T. P.~~ No. 2619
No. 1 Cue.

SUBJECT MATTER.

Forwarding a statement showing the no of times the Salt Investors in the Province were inspected during the year 1895-96

Rev 24/10

Reference Check

2-/10/96

Read 29/10 — Submitted with draft
Ann 10/11/96 — DM 28/11/96.

OFFICE OF THE COMPTROLLER, MYSORE GOVT

Bangalore, 22nd October 1896.

MYSORE

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General & Revenue Depts.

Sir,

With reference to Government proceedings No. 13,292 - 300 (S-2018) dated 4th February 1893, R.T. 213-92 I have the honour to submit a statement showing the number of times the Taluq Treasuries in the Province were inspected during the year 1895-96.

It will be seen that the Kolar and Kadur districts were the only ones in which all the Taluq Treasuries were inspected twice during the year as required by Govt proceedings while the Channapatna and Hassan Taluq Treasuries were omitted to be inspected at all during the year.

I have the honour to be
Sir,
Your most obedient Servant.

M Eagle
for Comptroller, & the
Govt of Mysore

Statements showing the dates on which and the officers by whom the Taluq Treasuries in the several districts of the Province were inspected during the year 1895-96.

Name of Treasury	By whom inspected	Date of inspection	Whether the examination was in detail or only the Cash Balance.	
			In detail	Cash Balance Examined.
Bangalore Taluq.	Mr. V. R. Thyagaraja Iyer II Pro: Asst. Commissioner	10-4-96	In detail.	
Hoskote do	—— do. —— do. ——	11-9-95		Cash Balance Exd.
	—— do. —— do. ——	3-2-96	—— do. ——	
Doddballapur	Mr. N. Narasimienga 1st Gl Asst Commissioner	17-5-96	do. —	
Nelamangala	Mr. V. R. Thyagaraja Iyer II Pro. Asst Commissioner	30-12-95	do. — o	
	Mr. N. Narasimienga 1st Gl. Asst Commissioner	22-4-96		—— do. —
Kankanhalli.	Mr. M. Annaji Rao Treasury & Jamabandi officer	21-2-96	—— do. ——	
Magadi —	—— do. —— do. ——	20-6-96		
Anekal —	Mr. K. Chandy, I Pro: Asst. Commissioner	3-1-96	—— do ——	
Devanhalli —	Mr. N. Narasimienga 1st Gl. Asst. Commissioner	25-4-96		— do.
	Mr. B. Kuppusami Naidu II Gl. Asst. Commissioner	15-2-96.		— do. —
Kolar Taluq.	Mr. Narayanienga, Extra Asst. Commissioner.	17-1-96	— do. —	
	—— do. —— do. ——	30-6-96	— do. —	
Bowringpet —	Mr. C. Madiah. Deputy Commissioner	— 21-2-96	— do. —	
	— do. — do. —	18-6-96	— do. —	
Malur Taluq.	—— do. —— do. ——	9-10-95	——	— do.

Name of Treasury	By whom Inspected.	Date of Inspection	Whether the Examination was in detail or only the Cash Balance	
			In detail	Cash Balance
Malur Taluq	Mr. Abdul Aziz, Extra Asst Commissioner	17-1-96	In detail	
	Mr B.G. Krishniengar. offg. Deputy Commissioner	13-4-96	—do—	
Mulbagal	Mr Abdul Aziz Extra Assistant Commissioner	1-2-96	—do—	
	—do— —do—	2-3-96	——	—do—
	Mr B.G. Krishniengar offg. Deputy Commissioner	20-5-96.	—do—	
	Mr Abdul Aziz Extra Asst Comm.	25-6-96	——	—do—
Chintamany	Mr C. Madiah Dy: Comm.	1-2-96	——	—do—
	Mr K.S. Dorasamy Iyer Gl Asst Commissioner	17-12-95	—do—	
	—do— —do—	29-6-96	—do—	
Sidlaghatta	Mr K.S. Dorasamy Iyer Gl Asst Commissioner	12-12-95	—do—	
	—do— —do—	5-3-96	——	—do—
	Mr C. Madiah Dy: Comm.	2-1-96	——	—do—
	Mr Abdul Aziz Extra Asst Commissioner	31-3-96	——	—do—
	Mr K.S. Dorasamy Iyer Gl Asst. Commissioner	24-6-96	—do—	
Chikballapur	Mr Narayaniengar	3-8-95	—do—	
	Mr C. Madiah Dy: Comm.	3-1-96	——	—do—
	Mr B.G. Krishniengar, Sub. Dn. officer	14-1-96	—do—	
	Mr Abdul Aziz, Extra Assistant Commissioner	30-3-96	——	—do—
Goribidnur	Mr B.G. Krishniengar Sub Division officer Chikballapur	31-8-95	——	—do—
	Mr C. Madiah Deputy Commissioner	11-1-96	—do—	——

Name of Treasury	By whom Inspected.	Date of Inspection	Whether the Examination was in detail or only the Cash-balance	
			In detail	Cash balance
Goribidnur Tg.	Mr. Abdul Aziz. Extra Asst Commr.	28-3-96	—	Cash Balance Do
	Mr. B. G. Krishnaiyar Do	27-6-96	— do —	—
Bagepally	— do — — do —	5-9-95	—	— do —
	— do — — do —	19-12-95	— do —	
	Mr. H. S. Doraswamy Iyer Gel. Asst. Commissioner	25-5-96	— do —	
Tumkur Talug	Mr. Kamaluddin Ali Khan	18-6-96	In detail	
Maddagiri	Mr. P. Venkat Rao	29-1-96	— do —	
	Mr. M. Narayan Rao.	22-2-96	— do —	
Chikkanayakanhalli	— do —	26-11-95	— do —	
	Mr. Mir Kamaluddin Ali Khan	28-6-96	— do —	
Sira	Mr. M. Narayan Rao	7-9-95	—	— do —
	— do —	11-2-96	— do —	
Gubbi	Mr. Mir Kamaluddin Ali Khan	23-11-95	— do —	
	Mr. M. Narayan Rao	22-6-96	— do —	
Tiptur	Mr. Mir Kamaluddin Ali Khan	27-10-95	— do —	
	Mr. M. Narayan Rao	28-3-96	— do —	
Pavagada	— do —	12-9-95	—	— do —
	Mr. V. Srinivasa Charlu	11-5-96	— do —	
Kunigal	Mr. Mir Kamaluddin Ali Khan	25-8-95	— do —	
	Mr. V. Srinivasa Charlu	6-3-96	— do —	
	Mr. M. Narayan Rao	16-5-96	—	— do —
Shimoga Talug	Mr. M. Ramachandra Rao Extra Asst. Commr.	14-5-96	— do —	
Chanagiri	— do —	8-10-95	— do —	
	Mr. G. Raghunatha Rao. Deputy Commissioner	8-5-96	— do —	
Honnali	Mr. M. Ramachandra Rao	27-5-96	— do —	
	Mr. K. Ramachandra Rao 1st Asst Commr.	29-6-96		— do —

Name of Treasury	By whom Inspected.	Date of Inspection	Whether the Examination was in detail or only the Cash Balance In detail	Cash Balance
Shikarpur Talug.	Mr. A. Rangasamiengar Off. Comr. Mr. K. Rama Chandra Rao 1st Asstt Comr.	7-2-96	In detail	———
	——— do. ———	25-6-96	———	Cash balance &c.
Sorab Tgy.	Mr. K. Rama Chandra Rao in charge of Sagar Sub Dn.	6-8-95	———	——— do ———
	Mr. K. Rama Chandra Rao 1st Asstt Commissioner	27-5-96	——— do ———	
Sagar Tgy	Mr. M. Krishniengar 2nd Asst Comr.	14-4-96	——— do ———	———
Nagar Tgy.	Mr. G. Raghunathen Rao Sub Dn officer Sagar	12-10-95		——— do ———
	Mr. K. Ramachandra Rao 1st Asstt Comr. in Sub Dn charge	14-4-96	——— do ———	———
Tirthahalli Talug.	Mr. M. Rama Chandra Rao Extra Asstt Commissioner		———	——— do ———
	Mr. M. Rama Chandra Rao—do—	10-11-95	——— do ———	
	Mr. G. Raghunatha Rao offg. Deputy Commissioner	23-3-96	——— do ———	
Mudigere[13] Tgy.	Deputy Commissioner	7-11-95	——— do ———	
	——— do. ———	26-4-96	——— do ———	
Chikmagalur	Extra Asst Commissioner	23-12-95	——— do ———	
	General Asstt Comr.	27-5-96	——— do ———	
Sankere[17] Tgy.	Deputy Commissioner	27-12-95	——— do ———	
	General Asst Comr.	7-5-96	——— do ———	
Kadur[18] Tgy.	——— do ———	16-12-95	——— do ———	
	Treasury Asst Comr.	3-5-96	——— do ———	
Koppa Tgy.	Deputy Commissioner	25-10-96	——— do ———	
	Extra Asstt Comr.	3-2-96	———	——— do ———
	General —do— do	19-5-96	——— do ———	———

Name of Treasury	By whom Inspected.	Date of Inspection	Whether the Examination was in detail or only the Cash Balance	
			In detail	Cash Balance
Chitaldroog Tq.	Mr. M.S. Narayan Rao Dy: Comr	28-1-96	In detail	
	——— do ———	3-6-96	—do—	
Challakere	——— do. ———	14-11-95	———	Cash Balance Exd
	——— do. ———	12-4-96	—do—	
Hiriyur Tq.	Mr. H. Ramanuja Iyengar Genl Asst-Commissioner	12-4-96	—do—	
Holalkere Tq.	Mr. M.S. Narain Rao. Dy: Comr	1-1-96	—do—	
	in C. Krishna Rao Treasury Asst Commissioner	24-4-96	—do—	
	M.S. Narayan Rao. Dy: Comr	19-6-96	—do—	
Davangere Talq.	Mr. H. Ramanuja Iyengar Genl Asst. Comr	23-1-96	—do—	
	Mr. M.S. Narayan Rao Dy: Comr	21-2-96	———	—do—
	Mr. C. Krishna Rao Dy: Asst Comr	21-4-96	———	—do—
	Mr. M.S. Narayan Rao Dy: Comr	29-6-96	—do—	
Jagalur Tq:	Mr. M.S. Narayan Rao Dy: Comr	20-7-95	———	—do—
	Mr. C. Krishna Rao Dy: Asst.	2-3-96	—do—	
Molakalmuru	Mr. M.S. Narayan Rao Dy: Comr Comm	18-9-95	———	—do—
	——— do ———	27-3-96	—do—	
Nanjangud Tq:	Mr. N. Venkat Rao.	25-5-95	———	—do—
—	Mr. K.R. Srinivasiengar	1-9-95	———	—do—
Seringapatam	——— do ——— do ———	24/25-8-95	—do—	
Mandya	Mr. C. Devaraj Urs	20/21-10-95	—do—	
Hunsur	——— do ———	17/18-1-96	—do—	
Yedatore	——— do ———	19-1-96	—do—	
Heggaddevankote	——— do ———	20/21-1-96	—do—	
T. Narasipur	——— do ———	26/27-1-96	—do—	
Chamarajnagar	——— do ———	31-1-96 / 1-2-96	—do—	
Gundlupet	——— do. ———	8 & 9-2-96	—do—	
Krishnaraj-pet.	——— do ———	15 & 16-2-96	—do—	

Name of Treasury	By whom Inspected	Date of Inspection	Whether the Examination was in detail or only the Cash Balance	
			In detail	Cash Balance
Krishnaraj pet Tq:	Sub. or Officer of French Rocks	26-1-96		Cash Balance
Vagamangala	——— do. ———	27-2-96		do —
— do —	Mr. C. Devaraj Urs	22 & 23-2-96	— do —	
Mandya	Mr. K. R. Srinivasiengar	18-2-96	———	do —
Nanjangud	Mr. C. Devaraj Urs.	27, 28 & 29-3-96	— do —	
— do —	Mr. C. Hamden	21-3-96	— do —	
Malvalli	Mr. K. R. Srinivasiengar	17-3-96		— do —
Mysore	Mr. C. Devaraj Urs.	2 & 3-4-96	— do —	
Hunsur	——— do ———	12 & 14-6-96	— do —	
Malvalli	——— do. ———	19 & 20-6-96	— do —	
Manjarabad.	Mr. Honapa Naidu Fy: Asst Comm.	27-9-95	— do —	
	Mr. A. Krishnasamiengar Deputy Comm.	10-7-95 / 4-3-96		— do —
J. Belur	Mr. Honapa Naidu Fy. Asst. Comm.	1-10-95	— do —	
	Mr. J. W. Knight Asst. Comm.	24-2-96	— do —	
Arsikere	Mr. Honappa Naidu Fy Asst. Comm.	3-10-95	— do —	
Channarayapatna	——— Do ——— Do —	5-10-95	do.	
	Mr. A. Krishnaswamiengar Deputy Commissioner	12-11-95		— do —
	Mr. J. W. Knight, Asst. Comm. Jamabandi officer	30-1-96	— do —	
Hole Narasipur Tq.	Mr. Srinivasa Chariar Asst. Comm.	26-7-95	— do —	
	Mr. Honappa Naidu Fy: Asst. Comm.	23-9-95	— do —	
	Mr. Chendrasekara Iyer Asst. Comm.	31-8-95	— do —	
	Mr. Krishnasamiengar Dy: Comm.	17-6-96		do
Arkalgud Tq.	do ——— do ———	13-9-95		— do
	Mr. Honappa Naidu Fy. Asst. Comm.	25-9-95	— do —	
	Mr. Chendrasekara Iyer Asst. Comm.	9-12-95		— do —

Comptroller's Office, Mysore

96

Bangalore 22nd October 1896

My Eagle

for Comptroller

not exceed generally Rs 500/-. Another detailed inspection was not made and I add that the necessary instructions have been issued to inspect twice in the year.

(Signed) W. A. Sparkes
Dy Commissioner
Madras Dist.

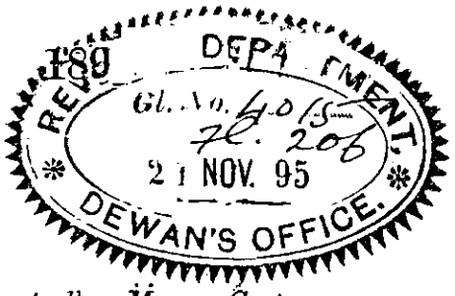
True Copy

Sd Eagle
Assistant Comptroller
Mysore Lines

A/D

Mdr

Gen. 30.]



From

The Comptroller, Mysore Govt.

To

The ~~Chief~~ Secretary to the Govt
~~Dewan~~ of Mysore.

Dated 18 November

Despatched 21

Received

L. F. No. 2876 matter enclosure

SUBJECT MATTER.

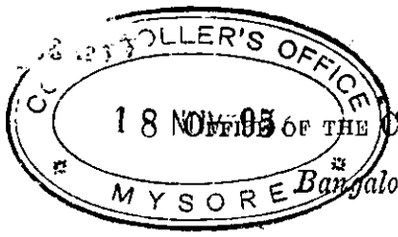
Submits a copy of letter from the Commr Kadur Dt to explaining why the Taluk Mysore not examined in detail

Rec'd
Ref Dean
K
21/11/95
Submitted with file

27/11
K
27/11/95

File
9/12/95

No. 2676



SC 33

OFFICE OF THE COMPTROLLER, MYSORE, GOVT.

Bangalore, 18 Nov 1895.

E. R. SUBROYER, Esq.,
Comptroller to Mysore Govt.

To Revenue Government
The ~~Chief~~ Secretary to the ~~Dewan~~ of Mysore.

SIR,

In Continuation of my letter no. 2261 dated 22/23 October 1895, I have the honor to enclose Copy of docket no 665 dated 12th November 1895 from the Deputy Commissioner Kadoor Dist enclosing, why the Cheekmagalur Taluq Treasury was not Examined in detail twice during the year 1894-95

I have the honor to be
Sir
Your most Obedient Servt

E R Subroyen

Comptroller Mysore Govt

Draft

1895-96

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 15*th November* 1895

No. 4800-8
R. F. 213-92-93

With original
Draft

Reviewing the statement submitted by the Comptroller, showing the number of times the several Taluk Treasuries in the State were inspected during the year 1894-95.

M.G.C.P.B.—9-12-93—120

District.	Taluk Treasury
Kadur	1 Ch...nagalu 2 Mudgere.
Chitaldrug	1 Chitaldrug. 2 Holalkere.
Mysore	1 Mysore. 2 T. Narsipur. 3 Seringapatam. 4 Mandya. 5 Krishnarajpete. 6 Nagamangala. 7 Heggaddevankote. 8 Yedatore. 9 Malvalli.
Hassan	1 Hassan. 2 Belur. 3 Arsikere. 4 Manjarabad. 5 Holé-Narsipur. 6 Channarayapatna. 7 Arkalgud.

2. As regards inspection in detail, only the Bagepalli Sorab, Tarikere and Arsikere Treasuries were inspected thrice, while the Hoskote and Magadi Treasuries in the Bangalore District were not taken up even once. The other Taluk Treasuries were inspected either once or twice as noted against them in the statement read above, the Districts of Shimoga, Kadur, Chitaldrug and Hassan showing better results than the others.

C. SREENIVASIENGAR,
Revenue Secretary.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts.

READ :—

Letter No. 2261, dated 23rd October 1895, from the Comptroller, Mysore Government, submitting a statement showing the number of times the Taluk Treasuries in the Province were inspected during the year 1894-95.

With reference to Government Proceedings No. 13292-300—R. F. 213-92, dated 4th February 1893, I have the honor to submit a statement showing the number of times the Taluk Treasuries in the Province were inspected during the year 1894-95, from which it will be seen that the Chitaldrug District was the only District in which all the Taluk Treasuries were examined twice during the year as required by Government Proceedings No. 20264-72—R. F. 213-92, dated 28th May 1893, while in the other seven Districts some Taluks were not examined at all in detail, others again only once during the year.

The Deputy Commissioner of the Kolar District, in explanation of the omission to have the Chikballapur Taluk Treasury inspected twice, forwarded a copy of docket No. 45, dated 8th August 1895, from the Sub-Division Officer, Chikballapur, which is enclosed for information.

The Deputy Commissioner, Mysore District, in his docket No. 634 of the 8th October 1895 (a copy of which is enclosed) states that he is unable to say why the Taluk Treasuries in his District were not inspected in detail twice during the year 1894-95 as he was not then in the District.

The Deputy Commissioners of the other Districts have not afforded any explanation of the non-inspection of the Taluk Treasuries of their Districts twice during the year.

Statement showing the dates on which, and the officers by whom, the Taluk Treasuries in the several Districts of the Province were inspected during the year 1894-95.

Districts.	Name of Treasuries.	By whom inspected.	Date of inspection.			Whether the examination was in detail or only the cash balance examined.
Bangalore.	Bangalore Taluk	Sub-Division Officer, Closepet..	11	12	94	In detail
		General Assistant Commissioner	11	5	95	Cash balance examined
	Hoskote ...	Ditto ...	13	7	94	do
		Treasury ditto ...	5	10	94	do
		General ditto ...	18	10	94	do
		General ditto ...	14	5	95	do
	Dodballapur ...	Treasury ditto ...	14	7	94	do
		General ditto ...	7	9	94	do
		General ditto ...	25	4	95	In detail
	Nelamangala ...	Sub-Division Officer, Closepet...	27	1	95	do
		Treasury Assistant Commissioner	23	2	95	Cash balance examined
	Kankanhalli ...	Sub-Division Officer, Closepet...	15	12	95	In detail
		General Assistant Commissioner	24	4	95	Cash balance examined
	Magadi ...	Treasury Assistant Commissioner	25	8	94	do
	Channapatna ...	Ditto ...	15	12	94	do
		Sub-Division Officer, Closepet ...	17	4	95	In detail
	Anekal ...	Treasury Assistant Commissioner	26	1	95	Cash balance examined
		Sub-Division Officer, Closepet...	14	2	95	In detail
		General Assistant Commissioner	16	5	95	Cash balance examined
	Devanhalli ...	Ditto ...	24	7	45	do
		Treasury ditto ...	24	11	94	do
		General ditto ...	6	4	95	In detail
Kolar.	Kolar Taluk ...	Deputy Commissioner ...	12	4	95	In detail
		Extra Assistant Commissioner	24	6	95	do
	Bowringpet ...	General Assistant Commissioner	11	12	94	do
		Deputy Commissioner ...	8	5	95	do
	Malur ...	Ditto ...	8	8	94	Cash balance examined
		General Assistant Commissioner	26	12	94	In detail
		Deputy Commissioner ...	16	5	95	do
	Mulbagal ...	Ditto ...	25	2	95	do
		Extra Assistant Commissioner	12	5	95	do
	Chintamani ...	Ditto ...	14	1	95	do

Districts.	Name of Treasuries.	By whom inspected.	Date of inspection.			Whether the examination was in detail or only the cash balance examined.
Kolar.	Chintamani ...	Extra Assistant Commissioner	11	5	95	In detail
	Sidaghatta	Ditto ...	11	3	95	do
		Ditto ...	17	5	95	do
	Chikballapur ...	Sub-Division Officer, Chikballapur.	11	9	94	Cash balance examined
		Ditto ...	23	11	94	In detail
	Bagepalli ...	Ditto ...	19	9	94	do
		Deputy Commissioner ...	27	11	94	do
		Sub Division Officer, Chikballapur.	16	5	95	Cash balance examined
		Extra Assistant Commissioner	27	6	95	In detail
	Goribidnur ...	Sub-Division Officer, Chikballapur.	26	9	94	Cash balance examined
		Ditto ...	6	12	94	In detail
		Extra Assistant Commissioner	19-20	3	95	do
Tumkur.	Tumkur Taluk ..	Treasury Assistant Commissioner.	6,7 & 8	11	94	In detail
		Ditto ...	29	6	95	Cash balance examined
	Maddagiri	Assistant Superintendent of Police.	7 & 8	12	94	In detail
		Treasury Assistant Commissioner.	4	3	95	Cash balance examined
	Chiknayakanhalli	Ditto ...	26-27	11	94	In detail
		Ditto ...	18,19&20	5	95	do
	Sira ...	Probationary Assistant Commissioner.	30	12	94	do
		Treasury ditto ...	30	6	95	do
	Gubbi ..	Deputy Commissioner ...	18	8	94	Cash balance examined
		Treasury Assistant Commissioner.	28 & 29	9	94	In detail
		Ditto ...	20&21	4	95	do
	Tiptur ...	Deputy Commissioner ..	27	9	94	Cash balance examined
		Treasury Assistant Commissioner.	27	1	95	In detail
	Pavagada	General Assistant Commissioner	5	8	94	do
		Treasury Assistant Commissioner. ...	22	3	95	do
	Kunigal ...	General Assistant Commissioner	23&24	11	94	do
Shimoga.	Shimoga Taluk..	Extra Assistant Commissioner	3	8	94	In detail
	Channagiri	Deputy Commissioner ...	26	1	95	do
		Ditto ...	25	4	95	Cash balance examined
	Honnali	General Assistant Commissioner	9	3	95	In detail
		Deputy Commissioner ...	22	4	95	Cash balance examined
		Ditto ...	14	5	95	In detail
	Shikarpur ...	General Assistant Commissioner	26	4	95	do
		Deputy Commissioner ...	18	4	95	Cash balance examined
		General Assistant Commissioner	28	6	95	In detail
	Sorab ...	Sub-Division Officer, Sagar ...	13	8	94	do
		General Assistant Commissioner	18	4	95	do
		Deputy Commissioner ...	17	4	95	Cash balance examined
		Ditto ..	14	5	95	In detail
	Sagar	Sub-Division Officer, Sagar ...	21	10	94	do
		Ditto ...	4	4	95	do
		Deputy Commissioner ...	15	4	95	Cash balance examined
	Nagar	Sub-Division Officer, Sagar ...	2	10	94	In detail
		Deputy Commissioner ...	1	12	94	Cash balance examined
		Ditto ...	10	4	95	In detail
	Tirthahalli	General Assistant Commissioner	8	5	95	Cash balance examined
		Deputy Commissioner ...	24	11	94	do
		General Assistant Commissioner	27	5	95	In detail
		Ditto ...	29	6	95	do

Revenue, dated 15th November 1895.

Districts.	Name of Treasuries.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance examined.
Kadur.	Chikmagalur Tk.	Deputy Commissioner ...	5 4 95	In detail
	Kadur ...	Ditto ...	17 7 94	do
		Ditto ...	11 12 94	do
		Ditto ...	4 5 95	Cash balance examined
	Mudgere ...	Extra Assistant Commissioner	26 1 95	In detail
		General ditto ...	15 6 95	do
	Koppa ...	Deputy Commissioner ...	18 2 95	do
		Ditto ...	9 5 95	Cash balance examined
		General Assistant Commissioner	7 6 95	In detail
	Tarikere ...	Deputy Commissioner ...	23 7 94	do
		General Assistant Commissioner	11 to 13 3 95	do
		Deputy Commissioner ...	6 5 95	Cash balance examined
		General Assistant Commissioner	1 6 95	In detail
Chitaldrug.	Chitaldrug Taluk	Treasury Assistant Commissioner.	26 10 94	In detail
		Deputy Commissioner ...	11 6 95	do
	Challakere ...	General Assistant Commissioner	1 9 94	Cash balance examined
		Treasury ditto ...	20 10 94	In detail
		Deputy Commissioner ...	4 5 95	do
	Hiriyur ...	Ditto ...	18 8 94	Cash balance examined
		Ditto ...	12 2 95	In detail
		Ditto ...	28&29 6 95	do
	Davangere ...	Ditto ...	16 11 94	do
		Treasury Assistant Commissioner.	11 3 95	do
		Deputy Commissioner ...	25 6 95	Cash balance examined
	Jagalur ...	General Assistant Commissioner	20 9 95	do
		Treasury ditto ...	19 10 94	In detail
		Ditto ...	19 2 95	do
		Deputy Commissioner ...	19 3 95	Cash balance examined
	Molakalmuru ...	General Assistant Commissioner	22 8 95	do
		Deputy Commissioner ...	17 1 95	In detail
		Treasury Assistant ditto ...	28 12 95	do
	Holalkere ...	Deputy Commissioner ...	19 11 94	do
Mysore.	Mysore Taluk ...	Treasury Assistant Commissioner.	7 & 8 2 95	In detail
	T. Narsipur ..	General ditto ...	29 1 95	do
	Hunsur ...	General ditto ...	18 11 94	Cash balance examined
		General ditto ...	15 1 95	In detail
	Seringapatam ...	Treasury ditto ...	24 & 25 8 95	do
	Mandya ...	Sub-Division Officer, French Rocks, Treasury Assistant Commissioner.	24 & 25 8 94	do
	Krishnarajpete...	Deputy Commissioner ...	19 2 95	do
	Nagamangala ...	Sub-Division Officer, French Rocks.	12 3 95	do
	Nanjangud ...	Treasury Assistant Commissioner.	18 11 94	Cash balance examined
		General Assistant Commissioner	14 12 94	In detail
		Treasury ditto ...	11 3 95	Cash balance examined
		General ditto ...	25 5 95	In detail
	Chamrajnagar ...	General ditto ...	13 1 95	Cash balance examined
		General ditto ...	27 2 95	In detail
	Gundlupet ...	General ditto ...	8 1 95	do
		General ditto ...	14 5 95	Cash balance examined
		General ditto ...	15 & 21 6 95	In detail
	Heggaddevankote	General ditto ...	20 2 95	do
	Yedatore ...	General ditto ...	25 & 26 1 95	do
	Malvalli ...	General ditto ...	19 5 95	do

Districts.	Name of Treasuries.	By whom inspected.	Date of inspection.			Whether the examination was in detail or only the cash balance examined.
Hassan.	Hassan ..	General Assistant	25	6	95	In detail.
		Comptroller	20	5	95	do
	Belur ...	General Assistant... ...	6	9	94	do
		Comptroller	22	5	95	do
	Arsikere ...	General Assistant Commissioner	30	11	94	do
		Ditto ...	26	2	95	
		Comptroller	15	5	95	
	Manjarabad ...	General Assistant Commissioner	15	10	94	In detail.
		Deputy Commissioner ...	20	2	95	do
	Holé-Narsipur . .	General Assistant Commissioner	18	10	95	do
	Channarayapatna	Ditto ...	20	8	94	do
		Ditto ...	18	2	95	do
	Arkalgud ...	Ditto ...	18	10	95	do
		Ditto ...	24	4	95	do

Enclosure No. 45, dated 8th August 1895.

His docket No. 4198—2608, and reminder No. 525—378 dated 3rd May 1895 and 29th ultimo, enquiring whether 2nd inspection of the Chikballapur Taluk Treasury was made in detail, &c.

Has the honor to forward herewith the report of inspection of the Chikballapur Taluk Treasury held by the undersigned on the 3rd instant and to state that after inspecting the Treasuries of Goribidnur and Bagepalli the undersigned returned to Chikballapur on 28th June last. As the Taluk Treasury of Chikballapur was then busily engaged in receiving Kandayam amounts on account of the close of the year, the undersigned could not inspect that Treasury before the close of the year.

Enclosure No. 634, dated 8th October 1895.

His docket No. 2007, dated the 3rd October 1895.

Has the honor to forward herewith a revised statement showing the names of the Taluk Treasuries inspected during the year 1894-95, and to state that the statement sent with this office docket No. 473, dated the 5th September 1895, was not received with the docket above quoted. The undersigned is unable to say why the Treasuries were not inspected twice in the year 1894-95 as he was not then in this District.

No. 4800-8—R-I 213-92, DATED, BANGALORE, 15TH NOVEMBER 1895.

ORDER THEREON.—The instructions conveyed in the Government Circular orders noted on the margin require that every year the Deputy Commissioner or one of his Assistants should verify the Taluk Treasury cash balance more than once and inspect once at least every six months every Taluk Treasury in his District in detail. The foregoing statement shows that the cash balance was not examined at all in the Taluk Treasuries named below, while, in the others with the exception of the Hoskote, Dodballapur, Anekal, Devanhalli, Tirthahalli, Jagalur and Nanjangud Taluk Treasuries, the cash balance was not examined more than once.

Cir. No 70 10-18, dated 3rd May 1888.
Proceedings No. 8547-55—R. F. 213-92, dated 11th December 1892.

District	Taluk Treasury.
Kolar	1 Kolar.
	2 Bowringpet.
	3 Mulbagal.
	4 Chintamani.
	5 Sidlaghatta.
Tumkur ...	1 Chiknayakanhalli.
	2 Sira.
	3 Pavagada.
	4 Kunigal.

Remarks

Sl. No.	Name	The No. of times the Treasuries were inspected (Twice)					
		In detail	Cash Balance	In detail	Cash Balance	In detail	Cash Balance
Bangalore	1 Bangalore Taluk Treasury		1				
	2 Hoskote do		4				
	3 ~~Nandidurga~~						
	4 Doddaballapura do		2				
	5 Nelamangala do		1				
	6 Kankanhally do		1				
	7 Magadi do		1				
	8 Channapatam do		1				
	9 Anekal do		2				
	10 Devanhally do		2				
Kolar	1 Kolar Taluk Treasury	2					
	2 Bowringpett do	2					
	3 K. Malur do	2	1				
	4 Mulbagal do	2					
	5 Chintamani do	2					
	6 Siddaghatta do	2					
	7 Chikballapura do	2	1				
	8 Bagepalli do	3	1				
	9 Goribidnur do	2	1				

		In detail	Cash Balance	In detail	Cash Balance	In detail	Cash Balance
Tumkur	1 Tumkur Taluk Treasury	" 1	1				
	2 Madagiri do	1	1				
	3 Chikanaikanhalli do	2	X				
	4 Soria do	2	X				
	5 Gubbi do	2	1				
	6 Tipture do	1	1				
	7 Pavagada do	2	X				
	8 Kunigal do	1	X				
Shimoga	1 Shimoga Taluk do	" 1	"				
	2 Chennagiri do	" 1	1				
	3 Honnali do	2	1				
	4 Shikaripura do	2	1				
	5 Sorab do	3	1				
	6 Sagar do	2	1				
	7 Nagar do	2	1				
	8 Tirthahalli do	2	2				
Kadur	1 Chikmagalur do	1	X				
	2 Kadur do	2	1				
	3 Mudagiri do	2	X				
	4 Koppa do	2	1				
	5 Tarikere do	3	1				

		In detail	Cash Balance	In detail	Cash Balance	In Detail	Cash Balance
Chitaldroog	1 Chitaldroog Taluk Treasy.	2	" X	"			
	2 Challakere do	2	" /	"			
	3 Hiriyoor do	2	" /	"			
	4 Davengere do	2	" /	"			
	5 Jagalur do	2	2	"	"		
	6 Molakalmuru do	2	" /				
	7 Holalkere do	"	X		"		
Bangalore	1 Bangalore do	" /	X "				
	2 N. Bangalore do	" /	X "				
	3 Kundoor do	" /	/ "				
	4 Srirangapatam do	" /	X "				
	5 Kandya do	" /	X "				
	6 Krishnarajpett do	" /	X "				
	7 Nagamangala do	" /	X "				
	8 Nanjangud Nanjangud do	2	2				
	9 Chamarajnagar do	" /	/ 0				
	10 Gundlupett do	2	/				
	11 Heggadadevankote do	" /	X "		"		
	12 Yadatore do	" /	X "		"		
	13 Mulwally do	" /	X "		"		
Hassan	1 Hassan do	2	X "	"	-		
	1 Belur do	2	X "	"	-		
	2 Arsikere do	3	X "	"	-		
	3 Manjurabad do	2		"	-		
	4 Hole-Narsipur do	/	X "		-		
	5 Channarayapatna do	2	X "	"	-		
	6 Arkalgud do	2	X "	"	-		

Compared [illegible]

53 2

Inspection of the accounts of the Bangalore District Treasury

12. 6. 1901.

1. There are 9 taluq treasuries in this district of which, the Bangalore Taluq treasury has been amalgamated with the district treasury.

Talugs.

This was done without consulting me. The arrangement is felt as very inconvenient and causes delay in the regular and systematic work of the district Treasury -

Working arrangement -

2. The Deputy Accountant assisted by two other accountants compiles the Taluq accounts, prepares the cash account, list of payments, subsidiary returns &c due to the Comptroller.

He must also check the Compilation of the Taluq accounts as laid down in para 3 of my printed circular memorandum dated 28th October 1899.

3. The Head Accountant of the Treasury is in charge of the daily transactions of the District Treasury and has his supervision over the undermentioned accounts.

(1) Savings Bank accounts.
(2) Revenue and judicial deposits
(3) House building advance.
(4) Insurance.
(5) Pension payments

4. There is only one clerk for Excise work in the District Treasury. The Treasury Complains that the work is too heavy for one hand, which is no doubt true. Though the Government was pleased to pass an order about a year ago almost to the effect that two hands should work in the Treasury, yet the order has not been brought into force.

5. There is one clerk for the Savings Bank with an assistant to whom some other work seems to have been given and of Course only one is attending to the above.

6. As Soon as the Taluq Treasury "C" accounts are received in the District Treasury one accountant takes up the same, and sees whether the items of receipts and expenditure are supported by Chellans and vouchers respectively. Then the totals of the receipts and expenditure are Compared with the totals of their abstract given in the C account. If both are found to agree the abstract figure as shown in the C account,

※ Begs that Government will be pleased to issue necessary instructions to the Deputy Commissioner.

Procedure.

The classification made in the Taluq must be checked in the District Treasury before entering the same in the ledgers.

whether right or wrong is posted into the Taluq Receipt and expenditure Ledgers and then the original accounts are made over to the other. The latter keeps the same with him till the end of the month. After its close, the accounts are taken out and the challans and vouchers sorted and made over to the respective accountants who deal in detail with such accounts. This is irregular. The correct procedure should be as under.

"As soon as the Taluq C accounts are received, it must be compared 1st ly whether the accounts are legibly written (which is not at all done) 2nd ly that there are no erasures or alterations in the accounts, unattested.

3rd ly that there are challans and vouchers forthcoming for every item of receipt & expenditure.

4th ly that the Challans and vouchers are in proper form & that they have been properly written.

5-1-47 that the total of the receipt- and expenditure sides are correct. After this is done, the chellans and vouchers should be taken up and classified into the Tahug ledgers, and this classification compared with the abstract given on the back of the Tahug C accounts. If the abstract- given in the Tahug C accounts are found to be incorrect then the same should be neatly struck off and the correct figure entered above it in red ink and attested by the Treasury officer and the Sub- treasury instructed to note the same in the office copy. If any chellan or voucher is not received along with the C accounts the same should be called for at- once. The District Treasury should hand over the Chel- lans and vouchers to the respective accountants who deal with Savings Bank, Excise and De- posit Registers day by

While clear and detail in- structions on the subject- have been given in the printed memorandum above quoted but are not followed by the Treasury, the reason given being want of suf- ficient establishment.

The excuse is a lame one & cannot be ac- cepted. The Ir. Offr. was bound to report about it earlier.

by day so that they may post the figures into their Registers and have the errors or omissions rectified in time in order that they may be submitted to the Comptroller in due dates."

7. As the Treasury does not follow the above procedure, but takes up the accounts only at the end of the month, any Challan or Voucher for any day in the month that may be wanting will be called for only when it is too late and this non-submission from the Talugs does necessitate the delay in the submission of accounts to the Comptroller.

8. The Excise Challans are not received along with the daily C accounts, but only once in 10 days. This is done so under some instructions of the District Treasury. This should not be done so, the Challans should be sent along with C accounts themselves. The distric

Treasury

This unauthorised procedure should be stopped at once.

Treasury Circular requires Cancellation and the Sub-Treasuries, instructions to send the Excise Challans for the future along with the C accounts.

9. The C accounts are not received in time from the Talugs. There is much delay on the part of the Talug or Sub-Treasuries in submitting them. Though the Amildars have been frequently addressed to on the point, yet no improvement seems in that direction.

10. The posting of figures from the Talug C accounts into the ledgers are not compared. There may be some clerical error in posting the figures under a wrong head by oversight. If the same is not detected by Comparison of the entries with the original accounts, then the mistake will stand for ever, or if an item that relates to other departments such as, Savings Bank, Revenue deposits &c it will be noticed only after the Comptroller

9 have noticed in some instances inordinate delay. There are also grounds to believe that during collection time the Sub-treasuries keep their cash accounts open for some days after the close of the month in view to include the collections brought in during those days in the accounts of that month — a very highly irregular procedure — the examination of the cash balance on the last day of the month which should be made on the morning of the following day must necessarily be postponed to the date on which this last day's account is closed and the entry of the daily transactions for those days must also be postponed.

This irregularity should be stopped at once whenever existing.

the Comptroller takes up the objection.

11. If an item of Forest Revenue should erroneously be classified in the Ledgers under Excise or under Land Revenue & vice-versa, it gives room for unnecessary Correspondence with the Treasury Department, as the departmental returns have to be reconciled with the treasury credits.

The Statements that accompany my Review of the working of the treasuries show that such errors are frequent and numerous and the number of applications for correction of such errors and adjustment made to my office shows no sign of improvement.

12. I have often noticed in preparing the Forest Divisional abstracts due to the Conservator and while checking the Education Book Depot accounts, the sums that are to go under one head are classified under another head. All this is due for want of supervision over the work done.

13. The Comptroller issued instructions to the Treasuries in the matter of preparation of accounts, posting of Registers, Compilation of Sub-Treasury returns &c, so long ago as 1899.

Mid has not been followed.
The Treasury explains that
with the present scale of Esta-
blishment the System of
Compilation of accounts pro-
posed in the above circular
cannot be adhered to.

13. I examined some of the ? 14
postings of the C. accounts
into the Ledgers. They are
neatly done, and the postings
also correct except in some
instances as I have already
remarked above, items are
wrongly entered under in-
correct heads.

14. ---------- 15 ?
Most of the vouchers and
Challans received from
the Talugs are very imper-
fect and have to be re-
turned to the Talugs for
rectification. If a Chellan
or voucher is sent to the
Talug for making any cor-
rection or alteration the
instructions will not
well understood and some
other error

The Treasury officer showed me a list of requisitions made by him to his sub-treasuries, showing the dates of such requisitions, the number of reminders sent and the dates on which they were attended to. The Taluq authorities do not seem to pay prompt attention to these requisitions.

By A.C. Send see & Thus.

This is observed at the D.C.'s instance on all Tr. Offs. heads are requested to note the Manual

error will be committed in the same challans or vouchers which of course have to be returned again and again. If the Taluq Amildar does not take proper steps for the rectification of such irregularity and punctual submission of accounts, correctly prepared, the district treasury will undoubtedly find it not possible to send the accounts in time to the Comptroller.

16. There is the Taluq manual for the guidance of Taluq Treasuries, but no body seems to have taken pains to have read the same.

17. The district Treasury informs me that when any objection is taken by it, and the Taluq Treasury called upon to explain, the explanation offered is simply ignorance of the rules.

17. A list of objection slips pending unanswered in the district was sent to the Bangalore district Treasury with letter no. 6460 of 7th June 01. In this about 20 are noted Commencing from December 1900. It was explained in person at the time of the inspection of the Treasury that all the objection statements mentioned in the above were forwarded to the Talugs for explanation of the objections raised and that they have not yet been returned therefrom though reminders have been issued more than once.

18. The Circular orders of the Comptroller are Completely filed and Kept in the Treasury.

The Treasury officers portion of the P.P.O. are all arranged in 6 bundles, as under,

1 showing the payment-rolls made for one month,
2 — " — for 2 months.
3 — " — " 3 - do -
4 — " — " — 4 — do -
5 — " — " - 5 — do - "
6 — " — " - 6 — do - "

If the pension is not paid for full 6 months then the roll is sent up to the Comptroller's office as is required by Codal rules. The above System of Keeping the P.P. as is very satisfactory and any pension roll that has not been operated upon for 6 months can at once be found out.

Satisfactory

26. An accountant of the district Treasury who is permanently borne on its Establishment is given the work of

To grant an allowance of 18 Rs to an accountant drawing 15 Rs as his pay looks out of all proportion especially when for 18 Rs you can get a full time man. The Deputy Commissioner may be instructed to appoint a separate man.

Military Pension Payments in addition to his own work and the remuneration granted by Her majesty's Treasury for this work is given to the above official. The remuneration or fee so granted comes to something like 20 or 25 rupees a month. The Comptroller suggested to the Deputy Commissioner, Treasury department, the advantage of employing a separate person for this work and some small allowance given to the above official merely to supervise the former.

24.

Pay abstract for the salaries due to the officials and servants of the Treasury staff is prepared by the Treasury department (Copy Kept in the Treasury)

and sent to the deputy Commissioner's office, who it appears includes the same in the general Baravard prepared by him for the whole district-office when that Baravard is cashed the salaries due to the Treasury staff is disbursed at the Treasury by the Treasurer and the signatures taken in a separate book kept for it. This is objectionable. The treasurer should have nothing to do with the cash payments due to the individuals. He has only to cash the deputy commissioner's general Baravard and the amount should be taken away to the deputy Commissioner's office for disbursement.

This procedure should be stopped.

28.

One Venkoba Rao, an accountant of the district-Treasury was on leave

leave on Medical Certificate from 1st August 1900. for the 1st two months there was a substitute on half pay. Rs 25/- being the pay of the said Venkoba Rao for August 00 was drawn in September. Half of the above was disbursed to the acting man and the other half due to the permanent man was retained on hand as he was too ill to attend the Treasury to receive the same. In October this 12½ Rs retained on hand should have been refunded to the Treasury by short-drawal. Instead of so doing the same was paid to the acting man on account of pay due to him for September, and the full pay of Venkoba Rao from September was

Wrong procedure

shown

shown as withheld for future payment; and the services of the substitute dispensed with; While the said Venkoba Rao was on leave his Rs 25/- being only a temporary one seems to have been given to some body else and Venkoba Rao given his permanent place of Rs 20/-. On the return to duty of Venkoba Rao which was on the 24th January of, Moiety pay arrangements were made and the amount viz Rs 119 and odd drawn on a supplemental bill for February 01 and disbursed to the officials of the Treasury. This is irregular. Previous sanction of the Government should have been applied for and obtained

Yes,

Yes - Surely the Treasury department could have secured a man on 12½ Rs to act for the absentee, instead of that, the strength

obtained before making monetary pay arrangements among the officials of the office. It is learnt that the ~~Government~~ sanction of Government has been subsequently applied for only this month after it was objected to by the Comptroller's office.

Strength of the staff is reduced by one and the savings distributed.

Yet the treasury department complains that it is short-handed.

2 3/4. Stamp account.

Stamp accounts are maintained by the Treasurer. The issue of stamps to Amildars is checked with the credit taken by the Amildars in the Taluq Stamp Returns rendered to the District and the Sales as shown in the Taluq Returns Compared with the Credits in the Taluq C accounts.

Satisfactory

In almost all the districts I find the same complaint. Whenever very urgent requisitions and reminders are sent from my office the usual reply is that the amildars have been strictly reminded and warned about the references and when replies are received from them the Comptroller's requisitions will be attended to - a reply which cannot in the least help the Comptroller and might as well not have been sent at all.

This requires the same attention of Dy Coll.

Yes -

This is properly done.

25

There are many references that have not been replied to the Comptroller the reason assigned therefor being that replies to them have not been received from the Talugs or others to whom they have been referred.

26.

The District Treasury in granting last pay Certificates does not in many instances note in the name of the place to which an officer is going. This is irregular. The place should invariably be mentioned in all such Certificates as provided for in the form.

27. The Taluq Treasuries

Treasuries in Cases where they have to grant Receipts for sums credited to the Treasury, grant such receipts almost ~~almost~~ in many cases in manuscripts instead of in the prescribed printed forms. The Taluq Treasuries should be well instructed in this connection.

The District Treasury should arrange for a sufficient supply of printed forms and distribute to the Taluqs.

29.

The accounts of the last day of a month, especially during the Land Revenue Collection season, are not closed by the Taluqs on the evening of that day, but kept open and the credits that may come to the Treasury during the subsequent dates are brought on to the accounts of that last day as if the transaction

I am afraid this is a general practice. I beg that government may

may be pleaded to issue
strict instruction
on the point-

The matter should be
investigated in-

took place on that very
day. This is very
irregular. The accounts
of a day should under
no circumstances be
kept open to include the
transactions of a subse-
quent date. The accounts
due from the Talugs are
not punctually received.
They are received even a
week after the due date.
Prompt measures should
be taken by the Talugs
for the transmission of
accounts by due dates, Cor-
rectly, legibly written up,
and with all chellans
and vouchers complete

directly opposed to the
codal rules and my
printed memorandum.

2d. All the Registers are
posted only at the end of
the month, except the trans-
actions that take place
in the District Treasury
which are day by day
posted in the respective

Registers, and then the copies there of prepared and sent to the Comptroller. Unless the preparation of accounts day by day as referred to in the Comptroller's Circular Memo is adhered to, it is not possible for the District Treasury to submit its accounts and Returns to the Comptroller in due time.

Nor is it possible for the Comptroller's office to follow the British system laid down in the account Codes as punctually, systematically and methodically as is therein laid down.

The system cannot be enforced.

E Monroe

Comptroller.

Notes on the inspection of the Mysore District Treasury on 28th & 29th May 1901

The C. accounts due from the several Taluks which are 13 in number in this District are not punctually received. There are many unattested corrections and alterations in the C. accounts and they have not been returned for the attestation of the Taluk Treasury officer.

The taluk cash accounts are unsatisfactory.

2. The C. accounts are not received with all the vouchers and challans complete

3. The C. accounts are not prepared so neatly and legibly as can be read easily, nor does it give full details of

of receipts and expenditure. Without referring to the respective challans and vouchers the nature of credit and debit cannot be known.

4. This Treasury also is not following the instructions issued by the Comptroller as regards the daily preparation of accounts and returns due to the Comptroller

The reason assigned being want of sufficient establishment.

5 Receipts granted by the Taluqs Treasuries for sums credited into the Treasury are given in manuscript forms instead of in the prescribed printed form.

Sufficient supply should be obtained from the Press and distributed.

6. The postings of the figures from the C. accounts into the Taluq ledgers are not examined and attested by anybody. Even in the above postings some

According to the rules and my circular memorandum either the head or Deputy Accountant should examine the postings daily and verify the balance

The omission should be supplied —

Sub-Treasuries must be given clear instructions on the point. Such haphazard credits lead to unnecessary correspondance subsequent corrections and transfers.

some mistakes were noticed during the inspection This error is the result of non-inspection of the accounts by an official other than the Compiler. Some corrections and alterations are made in the above ledgers, but none of them attested.

7 When amounts are received either by the Amildar or Sheristadar by means of Money order on account of sums due by persons for rent or such other payments, they are tendered into the Treasury by the Sheristadar with a challan signed by him. This challan should be endorsed by the Sheristadar with the date, under his —

his initials directing the Treasury to receive and credit the same in the accounts. In that endorsement the head to which the amount in question should be credited, should also be mentioned. But none of the above formalities are observed in the Talugs.

8. There is a Register kept in the District showing the Talugs year and date wise Receipts, Expenditure with opening and closing balances. This book is very incompletely kept. Some Talugs are not posted for months together.

This Register has not been prescribed. The Ledgers if regularly and correctly posted day by day balances Verified as laid down in my Circular memorandum will give all the necessary information. The labour in compiling this Register should be more usefully spent on the Registers and returns prescribed in the Account Code

9 The accounts, list of payments and other subsidiary returns into the Comptroller and their

Unsatisfactory.

this office copy are prepared only after the close of the month and not day by day.

10. The Cash Balance on the evening of the 3rd May 1901 in the Gedatore Taluq Treasury was Rs 49665-9-4. This large balance was allowed to remain in the Taluq Treasury till the 14th of that month when a remittance of Rs 45000 was made to the district Treasury. No explanation was offered for allowing such a large sum in the Taluq for more than a week.

11. In the Cash balance report Rs 49146/ has been shown against Mandya

as being the Cash balance of that Talukа on the 4th May 1901. But when checking with the G. accounts it was found out to be the cash balance of 2d and not 4th/11. Even in entering this the undermentioned mistake is made.

There appears to be complete absence of check and scrutiny of even the most essential initial accounts and returns.

Cash Balance

As per cash balance report:		As per G. account	
Notes	195--		195--
Rupees + ½ Rupees	48951--		48851-8--
	49146/—		49046-8-0.

12 The undermentioned discrepancy was found out between the amount of Land Revenue collections as intimated to the Comptroller and that worked out from the G. accounts

Land Revenue Collection

11 to 20 May 1901

Nanjangud

This is a very large difference The Dist^{t}. Treasury should have obtained the Amildar's explanation for this large discrepancy

Total collection as reported to the Comptroller. 4792-14-4

Correct figure as per C. account from 11th to 20th. 7098-14-7

Less intimated in the Report 2306-0-0

13 The circular file is not completely kept up to date. Even some of the recent ones are not found in the file. About 6-7 which had been bundled up were filed only at the time of inspection

Very unsatisfactory.

14 Savings Bank Ledgers Revenue and judicial. Deposit Reports —

The transactions of the District Treasury even are not posted day by day into the respective ledgers and Registers.

Shews the Depositors' transactions must have been conducted on the authority of Pass books alone. A Very highly irregular and risky procedure.

15. Treasury portion of permanent payable orders.

These are filed into two or

and three files. In some instances intimation of death of a pensioner are not noted in the roll and in some instances such remarks have not been attested in the P. P. O Registers.

Unsatisfactory.

16. All P. P. Os that have not been operated on for more than six months - and to be sent to the Comptroller are retained in the file. -

The Treasury should pick out these at once and return them to this office.

17. Register showing letters of credit issued in favour of General - Executive Engineers cheques drawn by them and their subordinates -

This Register has not been attested

Serious omission.
The Treasury officer should under no circumstances order a cheque to be paid without reference to the Register

not been attested to show the correctness of the balance at credit of said Officer.

18. In the Register showing the amount of letters of credit placed at the disposal of the Palace Controller, Revenue, Survey officer, the balance available at their credit are not worked out, only some note is made in pencil.

Very irregular.

19. There are many objection slips and references from the Comptroller that have not been replied. The reason assigned for the delay being that most of them were referred to the

Talugs and the same.
not returned yet.

Stamp Returns.

20. There are many corrections and alterations in the original Stamp Returns rendered by the Talugs but none of them attested. Vide Gundalpette for February 1901.

Such omissions should not be allowed.

21. There are many unattested alterations and erasures in the several Registers maintained in the District and even in some of the monthly cash accounts.

A serious omission. Cash accounts are the only authoritative initial account on which all the other accounts, returns &c are based and these should be kept scrupulously clean and free from all erasures and unattested corrections

22. The Deputy accountant of the district who might as well supervise the work of some of the account-ants in charge of the Salary, has been in charge of only Revenue Deposits. But in the Bangalore District the Deputy Accountant supervises the work of all the accountants of the Compilation Branch

23. The accounts — returns &c due by this District are not sent to the Comptroller in due dates. It is explain-ed that the work is too heavy for the present establishment to cope with the work.

24. There are upwards of
4 000 Savings Banks
Deposits in the District
and the sanction of
Government for the
retention for a further
period of one year of
the services of the two
temporary hands
sanctioned therefor has
been lately solicited.

E Montague
Comptroller.

RECORD DEPARTMENT.

8459

Q 172

No. 3485/1

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 12th July 1901. 139

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Government.

To

The Secretary to the Govt. of Mysore,

General and Revenue Dept

Sir,

In continuation of my letter No. 188 Dated 1-7-01 reporting on the working of the Treasuries in the Province, I have the honor to enclose for ready reference of Government a copy of Government Proceedings No.1660-68FL136 dated 20th August 1900.

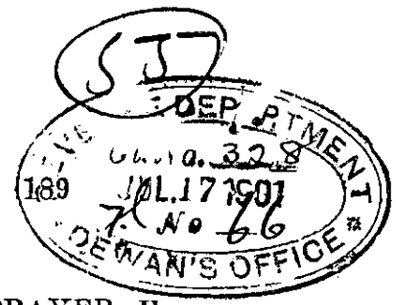
I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

V.U.C.



Gen. 30]

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Revenue Dept.

Dated

Despatched 16 July

Received

General No. 348

No.

Enclosure No. 1

In reply to.

SUBJECT.

Enclosing for ready reference of Govt. a copy of Govt. Proc: No. 4660-68 FR. 136 of 20th August 1900.

References (to be entered only in the Dewan's Office).

Sub-A:
Pur
18/7/01

54

READ AGAIN—

Proceedings of Government No. 7788-9—Fl. 1041, dated 1st May 1900.

READ THE FOLLOWING:

Letter No. 5194, *dated* 10*th April* 1900, *from the Comptroller, Mysore Government.*

I have the honor to enclose for information a statement showing the vouchers and subsidiary statements that are required to complete the list of payments and cash accounts of the Kolar District Treasury from June 1899 to February 1900. Frequent reminders are disregarded and the classification of the accounts in this office is delayed. Besides the non-submission of vouchers and sub-statements, this Treasury has been committing such gross errors in accounts that I am afraid either the supervision is very lax or the Treasury establishment is not equal to the work. In the accounts for January 1900, the figure entered under 2nd list of payments was more by Rs. 15 than the total of the list of payments sent in support of the charge. The Treasury Officer was called upon to explain this difference; after the lapse of 20 days, he replied, asking the debit in the Treasury Account to be increased without a corresponding credit or decrease under some other head of account without which the Cash Balance would be affected by that amount; he was then addressed on this point, when, after the lapse of 11 days from the date of my requisition and reminders from this office, replied to the communication and asked me to reduce the Cash Balance on the 1st January 1900 by Rs. 15.

The Cash Balance entered in the Treasury Account is certified to have been compared with the Cash Balance report received from the district and the actual balance itself verified by the Deputy Commissioner and agreed. If the Cash Balance on 1st January 1900 is to be altered, it will affect the balances of subsequent months, as the original figure for 1st January 1900 was brought forward for February and so on.

As either the verified Cash Balance must be wrong or the adjustment proposed incorrect, I have deputed my Chief Superintendent to proceed at once to Kolar and investigate the matter and submit a detailed report.

No. 7788-9—Fl. 1041, dated 1st May 1900.

ORDER THEREON—The Comptroller's report of the result of he inspection by his Chief Superintendent will be awaited.

2. Government regret to observe that there have of late been frequent complaints of mismanagement and delay on the part of the Treasury Officer and officials of the Kolar District Treasury. The Deputy Commissioner must give the matter his immediate personal attention and adopt such remedial measures as may be called for. The Treasury Officer must realize his responsibility and take particular care to guard against a recurrence of errors and delays of the kind under advertence.

READ THE FOLLOWING—

(1) *Letter No.* 3499—739, *dated* 26*th April* 1900, *from the Deputy Commissioner, Kolar District, to the Secretary to the Government of Mysore, Revenue and General Departments.*

With reference to Comptroller's letter without number, dated 10th April 1900, to the address of the Secretary, Revenue and General Departments, reporting on certain discrepancies in the Treasury Account for January 1900, and stating that the Chief Superintendent had been deputed to investigate the matter, I have the honor to forward copy of my letter No. 3495—2740 of this date, explaining the circumstance which resulted in the difference of Rs. 15 between the list of payments and monthly cash account for January 1900 together with a copy of Treasury Officer's report No. 962, dated 19th idem, in the matter.

ENCLOSURE.

Letter No. 3495—2740, dated 25th April 1900, from the Deputy Commissioner, Kolar District, to the Comptroller, Mysore Government.

With reference to your No. 5795, dated 10th April 1900, *in re* the discrepancy in the Treasury Account for January 1900, I have the honor to forward herewith copy of report No. 962, dated 19th April 1900, from the Treasury Officer in the matter. It will be observed that the discrepancy arose in connection with the adjustment of insurance premium from the pay bill of the Amildar of Goribidnur. It was usual, with the Amildar, to draw his monthly salary of Rs. 150 in full, on an old pay bill form and pay separately to the Treasury his insurance premium. Accordingly, the Amildar drew his pay for November 1899 in the following December in full, but did not remit the premium of Rs. 15 due for the latter month. His pay bill for December paid on 4th January 1900 having been written on a revised pay bill form, deduction of the premium of Rs. 15 had to be shown therein. Rs. 135 was therefore disbursed to him. But instead of charging the full amount of Rs. 150 in the Debit side and adjusting the January premium of Rs. 15 on the Credit side, Rs. 135 only were shown in the Taluk C. Account and monthly Jama Karch account for that month. Thus, the difference of Rs. 15 was omitted to be shown both on the Debit and Credit sides. The sum of Rs. 15 separately paid by the Amildar on the 4th January 1900 towards premium for December was duly credited to the Treasury.

2. When preparing the list of payments for January in the District Treasury, it was found that the Amildar's pay for December 1899 fell short by Rs. 15. The total in the list of payments was therefore raised by Rs. 15. This resulted in the difference of Rs. 15 between the list of payments and the monthly cash account of that month, in which a corresponding alteration had not been made, as it had been submitted to your office prior to the receipt of the Amildar's explanation. Under these circumstances, I beg the favor of necessary alterations being now ordered in the cash accounts as proposed by the District Treasury Officer.

3. Similar mistakes committed by the Amildar also in the month of February when drawing his pay for January, have been duly rectified in preparing the accounts in the District Treasury.

4. All this trouble would not have arisen if the Amildar had submitted a full explanation when the mistake was first pointed out to him by the District Treasury and on this point some further explanations which have been called for are awaited.

5. I have [illegible] the Treasury clerks for failure to scrutinize the taluk accounts properly and for the delay in noticing the discrepancy.

6. With regard to para 6 of the Treasury Officer's report, I beg to state that the change of hands had been made prior to my assuming charge of the District and that the Treasury Officer has his full complement now. His proposals for strengthening the present Treasury establishment and grading the accountants are deserving of consideration.

ENCLOSURE.

Letter No. 692, dated 19th April 1900, from the Treasury Officer, Kolar District, to the Deputy Commissioner, Kolar District.

With reference to Comptroller's No. 5795, dated the 10th instant, I have the honor to state that the Comptroller's docket No. 5162-964, dated 9th instant, reached me on the 11th instant. I at once checked the accounts myself personally and found that no correction of cash balance was needed. The difference of Rs. 15 between the list of payments and the monthly cash account for January last, is owing to the pay of the Amildar of Goribidnur taluk, shown in the cash account as Rs. 135 drawn on the 4th January last, which sum was also shown by the Amildar in his daily "C" account of that date, as well as in his monthly Jamakarch for that month. The Amildar's bill also was for Rs. 135 which was checked and returned to him for explanation. He corrected the bill but made no alterations in his accounts. The marginally noted correspondence is herewith submitted for perusal and obliging return which will confirm the above inconsistent procedure of the Amildar.

(1) "C" account dated 4th January 1900.
(2) Do dated 1st February 1900.
(3) Jamakarch for January 1900
(4) Do February 1900.
(5) This office No. 1444, dated 14th February 1900, to the Amildar, Goribidnur.
(6) Amildar's reply No. 164, dated 23rd February 1900
(7) This office No. 1514, dated 1st March 1900, to the Amildar.
(8) Amildar's reply No. 169, dated 5th March 1900.
(9) This office No. 1570, dated 10th March 1900, to the Amildar.
(10) Amildar's reply No. 182, dated 14th March 1900.

Financial. dated 20th August 1900.

2. Before reporting the above details to the Comptroller, I ordered the Head Accountant to go through the Amildar's accounts once more to ensure correctness. In the meanwhile, the Chief Superintendent of the Comptroller's office arrived at 4 P. M. on the 12th instant to whom I at once gave the above explanations personally.

3. The Amildar of Goribidnur taluk has committed a similar mistake in the month of February 1900 also, when drawing his pay for January last on 1st February 1900.

4. The Amildar's explanation No. 202, dated 16th instant, received today is herewith submitted, from which it will be observed that it was a mistake committed by him in charging the Government his pay drawn from the Treasury as only Rs. 135 instead of Rs. 150 actually drawn and that no change in the Cash Balances is needed.

5. Under the foregoing circumstances, I beg that the Comptroller may be addressed to order the necessary alterations to be made in the accounts by increasing the debit under Amildar's pay by Rs. 15 and increasing the corresponding sum on the Credit side under "Insurance." The proposal made in this office No. 934, dated 4th March 1900, to correct the balance may be cancelled. I regret that it was done owing to the inexperience of the accountants.

6. As regards the Treasury establishment, I respectfully beg to bring to notice that both the Head and Deputy Accountants were retired together on one and the same date, *i. e.*, on 1st October last. Their successors are new to their work. The Head Accountant had just started service. Although his name is borne in the Treasury establishment, he was acting Treasurer from 18th November 1899 to 1st December 1899 and from 2nd December 1899 to 3rd March 1900 he was doing duty in the Revenue Department. During his absence, I had no Head Accountant at all. One of the Treasury permanent accountants is employed in the District Plague Department. The English Clerk is not a very useful hand. The ledgerer is the only experienced hand in the Treasury establishment. Under these adverse circumstances, I beg to submit that the Treasury work cannot be carried out satisfactorily unless its establishment is efficiently manned. The Head Accountant and one or two accountants should be graded as is done in the Comptroller's office; so that they may have sufficient inducement in the Treasury Account Department, instead of making it as a stepping stone to other appointments.

7. The work of the Savings Bank, Insurance and Local Fund Departments have of late increased in the Treasury. There is no record-keeper at all. In my humble opinion, I consider that three more hands are essential for the maintenance of the accounts of those departments and for the records.

8. The Chief Superintendent of the Comptroller's office has checked all the Books of the District Treasury and I believe they were satisfactory.

9. The explanations of the marginally noted officials are also submitted as directed personally.

1. Subba Rao, Deputy Accountant.
2. Ledgerer, Appu Rao.
3. Acting Treasury Accountant, Venkoba Rao.

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(2) *Letter No.* 420, *dated* 19*th July* 1900, *from the Comptroller, Mysore Government, to the Secretary to the Government of Mysore, General and Revenue Departments.*

With reference to Government Proceedings No. 7788-9—Fl. 1041, dated 1st May 1900, regarding the inspection of the accounts of the Kolar District Treasury, I have the honor to forward herewith the report received from my Chief Superintendent on the result of the examination of the accounts of that Treasury with my marginal remarks thereon.

2. It will be seen therefrom that the Treasury has been working in a perfunctory manner; that even the rules on general procedure have not been observed in some instances, and that some necessary Registers have not been maintained.

3. The Sub-Treasury accounts which are as important as District Treasury accounts have not been checked, nor have the postings in the Ledgers been arithmetically tested although the daily totals have been attested with the Treasury Officer's initials.

4. The Taluk Cash Accounts received from day to day are not duly checked, classified and posted from day to day in the Ledgers prescribed to be maintained in the District Treasury for incorporation into the cash account for the whole district. A Khadabund or classified monthly cash account is obtained instead from each taluk and

the District monthly cash account is based upon and compiled from these accounts, although the procedure was ordered to be discontinued many years ago. The result is that the monthly cash account is rendered to this office long after its due date.

5. The lists of payments and other subsidiary returns in the District Treasury have not been written up daily as required by the rules and the vouchers that were due from the taluks have not been called for and promptly obtained. The Audit objections and other requisitions from this office have not been attended to promptly. To remedy these irregularities not only in this district but also in the other districts, I issued a circular on the 28th October 1899 to all the Deputy Commissioners, Treasury Departments, noting down very clearly the chief points requiring special attention on the part of the Treasury Officers for want of which there had been so much delay and irregularity. The Deputy Commissioners were at the same time specially requested in a separate D. O. (copy enclosed for ready reference) to take personal interest in the matter and see for three or four months that the circular instructions are being strictly and punctually carried out; but I regret to state that no notice appears to have been taken of the Circular and D. O. up to the time of inspection.

6. The delay in the submission of accounts may also be attributed to the frequent transfers of the Treasury officials, the retirements of both the Head and Deputy Accountants simultaneously, and to the appointment of a man not only unacquainted with any Treasury work but altogether new to Government service.

7. I therefore request that Government may be pleased to issue stringent orders to the Deputy Commissioner to give due attention to my circular instructions cited above and to maintain the Treasury establishment at its full strength with efficient and experienced men.

8. I also take this opportunity to refer you to para 15 of the Report from which you will observe that the Excise Day Book and Ledgers have not been completely posted and the delay is explained as due to the increase of the Excise transactions on account of Tree-tax. There are now two accountants for preparing the Excise returns and accounts, one of them is working in the Deputy Commissioner's Revenue office and the other in the Treasury.

9. I am of opinion that work in this branch can always be kept up to current with less expenditure of time and labour if both of them work together in the Treasury, as all the details required for the compilation of these accounts can be had from the Treasury Accounts.

ENCLOSURE.

Chief Superintendent's Report, dated 20th April 1900, to the Comptroller to the Government of Mysore.

Agreeably to your orders, I examined the accounts of the Kolar District Treasury on the 14th, 15th, 16th, 17th and 18th instant and beg to report on the result of the examination.

2. *The District Treasury Cash Book, &c.*—The District Treasury Cash Book, the Accountants' and the Treasurer's balance sheets and other subsidiary registers connected therewith have been correctly and neatly kept up and signed daily by the Treasury Officer. However, the following items carried to the Cash Book from the subsidiary registers have not been attested by him.

Remark by Comptroller.—An omission in the most essential part of the daily work of the Treasury Officer.

(*a*)	Total of Judicial deposits repaid on the 17th January 1900,					Rs.	93	1	0
(*b*)	Do	do		do	...	„	27	12	6
(*c*)	Total of P. W. cheques paid on the 25th January 1900				..	„	250	0	0
(*d*)	Do	do	31st	do	...	„	250	0	0

3. *Treasurer's Cash Book.*—The Treasurer maintains two registers for Cash Book, one for receipts and the other for disbursements, when one book can answer for both the purposes—*Vide* Article 306 of the Civil Account Code.

Remark by Comptroller.—Two books were never prescribed and there is no necessity for multiplying the number of Registers and Books.

Financial, dated 20th August 1900.

4. According to Rule 1, Article 311, all items adjusted by "transfer" should not find a place in the Treasurer's Cash Book, but in this Treasury a separate column is provided in the above two registers for recording such transactions.

Remark by Comptroller.—This should certainly not appear in the Treasurer's account *at all*. This vitiates the counter check secured by the agreement of the Accountant's balance with that of the Treasurer.

5. *District Treasury Ledger.*—No separate Ledger is maintained for the District Treasury transactions, but at the close of each month a rough memo is prepared showing the daily receipts and payments under different items, and even this memo is not prepared according to budget heads. In some of the columns provided for different budget heads, the names of the subsidiary registers from which the daily totals are carried to Cash Book are entered.

Those registers are :—

(1)	Register of Stamp Revenue.	(4)	Register of Miscellaneous.
(2)	Do Court Receipts.	(5)	Do Local Remittances.
(3)	Do Educational Receipts.	(6)	Do Life Insurance.

6. The minor details required for preparing the consolidated abstract of receipts and payments of the whole district are worked out either on a separate piece of paper and then posted in the abstract or entered in the rough memo in the columns provided for some other revenue ; for instance, the Stamp revenue realized in the District Treasury during January 1900 was Rs. 37-11-8, which are detailed in the column for "Court Receipts" as shown below :—

	Rs.	a.	p.
Duty	0	15	4
Penalty	15	13	4
Court-fees stamp	20	0	0
Discount	0	15	0
	37	11	8

Remark by Comptroller.—This is very perfunctory. When Ledgers have been prescribed and printed forms issued therefor, requiring compilation of accounts from day to day in a systematic manner, this work is allowed to fall in arrears till the end of the month and then taken up to be completed in a hurry and all at once. This accounts for so much delay and for so many irregularities brought to light for the past year or so.

7. *Taluk "C" Accounts.*—It is not known whether the Taluk "C" accounts are properly checked in the District Treasury. The total receipts of the Mulbagal taluk including the opening balance on the 20th January 1900 were Rs. 8,154-8-0, and not Rs. 8,154-9-10 as entered in the Taluk "C" account, and to arrive at the correct balance the total expenditure was shown as Rs. 51-10-8, while the particulars amounted to only Rs. 51-8-10.

Opening balance	Rs.	7,854 10	4
Receipts	,,	299 13	8
Total	,.	8,154 8	0

Remark by Comptroller.—This clearly shows that the Ledgerers never check the accounts before they post them in the Ledger.

8. The actual receipts of the Goribidnur taluk on the 8th January 1900 amounted to Rs. 187-6-9, but the abstract classification shows only Rs. 186-13-5.

9. *Taluk Ledgers.*—The Taluk Ledgers have been correctly classified but contain several unattested corrections and alterations. According to the practice obtaining in this district, the daily totals entered in the last columns of the Taluk Ledgers have been attested by the Treasury Officer, but no body seems to have exercised any check as to whether the details work up to the totals.

Remark by Comptroller.—If he had attested the last columns, *i. e.*, the totals of each day's transactions, he should have simply initialled them without comparing as he should with the corresponding Taluk "C" account from which the figures in the Ledgers were posted. If he had, he would have found out the errors noted in para 7 above.

10. The total credit of the Chintamani taluk for the 9th January 1900 was Rs. 411-15-9, whereas only Rs. 63-5-4 were entered in the Taluk Ledger.

11. Similarly, the total payments in the Srinivaspur taluk on the 2nd January 1900 amounted to Rs. 1,811-4-3, whereas the amount entered in the Ledger was Rs. 1,653-1-3.

12. The total amount of Arrack duty collected in the Malur taluk on the 6th January 1900 as per entry in the "C" account was Rs. 67-1-0, whereas that entered in the Ledger was Rs. 67-7-0.

13. Mistakes of this nature have been noticed in the Ledgers of other taluks also. However, correct figures have been obtained at the end of each month by necessary corrections being made in the totals of the Taluk Ledgers according to the "Khadaband," *i. e.*, monthly classified account received from the taluks.

14. The total receipts and some progressive totals in the Treasury account have been entered in pencil.

Remark by Comptroller.—This is very irregular and will lead to tampering with accounts.

15. *Subsidiary Returns.*—Two registers are kept in connection with Excise Revenue. One Register is called "Day book of collections" and the other "Ledger of arrack, &c." In the first register, each chalan is classified under different items of Excise datewar, while in the second, the total receipt in each taluk on each date (as shown in Register 1) is entered under each item of revenue.

16. The figures for January 1900 have not been entered in the 1st register, while the daily and talukwar details have been entered in pencil in the 2nd.

Remark by Comptroller.—This work too is not done from day to day as it ought to be.

17. Separate registers are maintained for fees and fines received from Courts, Educational receipts, Miscellaneous items and Local cess. All the entries in these registers agree with those in the Treasury account, but those registers have not been examined by any body or signed by the Treasury Officer.

Remark by Comptroller.—These are also Registers subsidiary to Treasury account and ought to be posted day by day and agreed with the Treasury accounts daily before the day's transactions are closed and duly attested by the Treasury Officer.

18. Registers for showing particulars of receipts under interest on loans, &c., and "Public Works remittances" have not been opened.

19. Plus and minus memo of Municipal Funds for January 1900 has not yet been prepared.

Remark by Comptroller.—The date of inspection is 17th April. This Memo for January ought to be ready on the 10th February.

20. *Deposits.*—Separate registers are kept for each taluk on account of deposits and all the credits are posted therein only monthly from the monthly statements received from the taluks instead of daily from the Taluk "C" accounts. No similar register is maintained for the payments made in taluks, but the extract register of repayments sent to this office is prepared from the monthly statements of payments received from taluks. The payments are noted in the Credit Register against the credit items concerned instead of in the respective columns.

Remark by Comptroller.—No work in this Treasury appears to be done day by day as the Treasury transactions of the day are closed, but all work is allowed to accumulate till end of the month.

21. Personal Ledgers of the Savings Bank Depositors for January 1900 *are being posted.*

Remark by Comptroller.—Now in the middle of April (!!). Then the Bank transactions must have been done on the strength of the Pass Books alone—an highly irregular procedure opposed to all rules.

22. *Lists of Payments.*—A separate register is opened for recording all the District Treasury payments which go into the list of payments. Another similar register is opened for taluk payments also. In the latter all the items noted in the former are again transcribed for preparing the consolidated list for the whole district. This imposes needless work on the Treasury establishment. It will suffice if the total of the former be entered in the latter; and the detail statement sent to this office can be copied from both the registers.

Financial, dated 20th August 1900.

23. *Remittances between District and Taluks.*—An unauthorized practice has sprung up in this district in regard to taluk remittances. Cheques are issued by District Treasury for payment in taluks on account of sums received at the District or Taluk Treasuries. There is one general rule for the issue and payment of these cheques. Further, the amount shown under Local Remittance No. 1 on the Credit side is the amount of cheques issued and paid in the same month; while those shown under 4 and 5 excluding Cash Remittances, if any, are also the amounts of cheques issued in that month but not paid in the same month. Thus, on the whole, the amounts credited under 1, 4 and 5 are the total amount of cheques issued in a month, while the amounts on the Debit side under these heads represent the total amount of cheques paid in a month.

Without any authority from this office and in opposition to Circular orders on the subject.

24. But in this Treasury, cheques issued for sums received at District Treasury and for sums received at Taluk Treasuries are treated as different classes of cheques, two different numbers are given for distinguishing one class from the other and two separate registers are maintained for recording those transactions. Moreover, the total amount of cheques issued on account of sums received in taluks, and discharged in the same month is struck out on both sides of the account, and only the amount of cheques remained uncashed in that month is credited under No. 5. Thus the total amount of cheques issued for sums received in one taluk on account of another and paid in the same month is not brought on the books.

No separate register is maintained of the cheques issued and paid in the same month, but the register kept for noting the payments made under Nos. 4 and 5, has not been written up *since* November 1899.

Remark by Comptroller.—Very unsatisfactory.

25. *Advances.*—In connection with advances, two registers are maintained, one showing only the advances received and the other the advances made, the recovery and the balance, but neither of these registers show the total outstandings in the district. In the latter register, the entries are made only when any money is received on account of any advance.

26. *P. W. Letter of Credit.*—The amounts credited by the Comptroller monthly are noted in the register, but not attested by the Treasury Officer.

Remark by Comptroller.—A serious omission.

27. *Forest Letter of Credit.*—The register is incomplete. The cheques paid have not been noted in this register, nor is the amount of credit attested by the Treasury Officer.

Remark by Comptroller.—Very unsatisfactory.

28. *Stamps.*—A Stock Register is kept of stamps received, issued, and the balance, but every transaction recorded therein is not attested by the Treasury Officer. Only when the Treasury Assistants are changed the balance is certified to be correct by the Relieving Officer.

29. *Alteration proposed by the Treasury Officer in the Cash Balance for January 1900.*—Now, in regard to the correction proposed by the Treasury Officer in the Cash Balance for January 1900, the statements 1, 2, 3 and 4 (worked out on two different plans and appended to this report) which have been prepared from the several ledgers maintained in the Treasury after verification with the original accounts, prove that the Cash Balance, the receipts and payments shown in the Treasury account for that month, are all correct, but the mistake arose in this way. The accountant who prepares the List of Payments found after the submission of the Treasury account to this office that a sum of Rs. 135 only was drawn on the pay bill of the Goribidnur taluk instead of Rs. 150 as usual; whereupon, the Treasury Officer wrote to the Amildar on the 14th February 1900 to alter the amount entered in the "pay and paid" stamps, and in the taluk accounts, and entered Rs. 150 in the List of Payment, without having regard to the fact that by such alteration the cash balance would be effected.

Remark by Comptroller.—This shows complete ignorance of the first principles of accounts which may lead to much more serious irregularities than the one noticed by this office.

30. The mistake really committed was that the Amildar of Goribidnur did not pay his insurance premium in December 1899, and his pay bill for that month paid on 4th January 1900 was prepared in a revised form, Rs. 15 being shown therein as deduction to be made on account of Insurance Fund and Rs. 135 as the net amount payable. He drew this amount and paid into Treasury the Rs. 15 he failed to pay in December. The Taluk officials finding the usual credit of Rs. 15 under "Insurance Fund" did not seem to have paid any attention to the adjustment of the Rs. 15 short drawn on the above said bill. Rs. 135 instead of Rs. 150 were therefore charged in the Taluk accounts on account of the

pay of the Amildar for December. The difference of Rs. 15 still remains to be paid by Government to the Amildar and it has therefore to be adjusted by debit to "4. Land Revenue" and credit to the "Insurance Fund".

31. *Vouchers and Objection Statements still due by the Treasury Officer.*—From the statement No. 5 appended to the report, it will be observed that except in a few cases no action has been taken by the Treasury Department for obtaining the vouchers and the objection statements from the taluks, and the delay is attributed to the following causes:—

(1) One Nagappa, former Head Accountant, and C. Krishnappa, Deputy Accountant, were retired on one and the same date, *i. e.*, 1st October 1899, and were therefore disinterested in the work before their retirement.

(2) In the place of the former, one Krishna Rao, who was never before in service, was newly appointed on 1st October and worked in the Treasury till 1st December when he was transferred to the Revenue Department and was again sent back to the Treasury on the 3rd March 1900.

(3) Madvachar, an accountant who had sufficient experience of the Treasury work, was transferred to the Plague Department on the 3rd February 1899, and one Venkat Rao appointed in his stead, but he resigned the appointment on the 9th April and another man Venkoba Rao was appointed in his stead.

32. *General Remarks.*—Excepting the District Treasury Cash Account and other subsidiary registers concerned thereto, all the other registers show total absence of check and each accountant is permitted to do his work to the best of his ability. As the Treasury Assistant is engaged on other works there is much laxity in the supervision.

Remark by Comptroller.—This is a universal complaint on the part of all Treasury Officers so far as I have been able to ascertain during my inspection,

33. The Circular Memorandum of this office, dated 28th October 1899, has not been hitherto acted upon and it has now been arranged by the Deputy Commissioner to have full complement for the Treasury Establishment at all times and to enforce the Circular from 1st proximo, and we may therefore expect better results from next month.

Remark by Comptroller.—This Treasury was at the time of my last inspection in a very fair order and the accounts, returns, &c., due to this office have been regularly and tolerably punctually received up to the end 1898-99.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT, BANGALORE, 28TH OCTOBER 1899.

To the Deputy Commissioners of Districts, Treasury Department.

CIRCULAR MEMORANDUM.

1. From the very great delay in the receipt of the lists of payments, monthly cash accounts and subsidiary returns and the very imperfect condition in which they are submitted, the Comptroller has reasons to apprehend that due attention is not paid by the Treasury Officers to the instructions contained in Articles 317, 319, 323, 326 and 329 of the Civil Account Code, Vol. 1.

2. In this Province the transactions of the Sub-Treasuries are not daily incorporated in the District Treasury accounts as required by Article 320 but are posted in separate ledgers one for each taluk and brought on the district accounts only at the end of the month embodied in the monthly cash account prepared and submitted to this office. This may account for a delay of 3 or 4 days at the most as no Sub-Treasury is beyond two days' dawk from the District Treasury. If the Sub-Treasury cash accounts be despatched to the District Treasury by the first post and the ledgers be written up, as they ought to be, day by day as the daily cash accounts are received, as also the subsidiary registers and

Comptroller's returns pertaining thereto, the district monthly cash account with all the vouchers, returns and schedules ought to be ready for despatch on the 5th of the month following that to which the transactions relate, whereas these accounts are, as a matter of fact, now received from the majority of the districts after the 15th and in such imperfect condition that no complete audit and compilation is possible until all the deficiencies are supplied, which in several cases is not done long after the accounts have been received though repeated and urgent calls are made from this office.

Financial, dated 20th August 1900.

3. Such an unsatisfactory state of things cannot be permitted any longer, especially as it is not unavoidable. Article 323 of Civil Account Code, Vol. 1, describes the process of closing accounts for the day in regard to the transactions in the District Treasury. The same process should be adopted in regard to the closing of each Sub-Treasury account which ought to be done day by day in the ledgers maintained in the District Treasury. If the District Treasury Officer cannot find time to examine each day the closing of the Sub-Treasury accounts, either the Head Accountant or his deputy must be made responsible for this daily work and directed to total up the ledgers every tenth day and place them before the Treasury Officer for examination on the following day with all the Taluk Cash accounts, vouchers, subsidiary registers and Comptroller's returns written up to date, all of which the Treasury Officer should intitial in token of his verification. The Taluk Ledgers will thus be totalled and closed thrice a month for the Treasury Officer's verification, these totals being progressing.

4. The chief points requiring the Treasury Officer's special attention are:—

(1) When, as required by Rule (1) Article 323, he compares, daily in regard to his own Treasury transactions and every tenth day in regard to his Sub-Treasury transactions, the entries of payment in Cash Book or Register with the payment orders, he should see that similar entries have been made in the returns, statements and schedules to be submitted to the Comptroller and initial such entries with dates in token of his having examined the same.

(2) He should see twice every week in regard to his Treasury and the Head Accountant or his deputy every day and himself every tenth day in regard to Sub-Treasuries that all the vouchers have been received and are in due form and properly arranged (Article 319) and also that if any vouchers did not accompany the Taluk Cash Accounts to which they relate, a call for these documents had been made on the same day on which the accounts were received.

(3) He should take stringent measures in regard to the punctual submission of the Taluk Cash Accounts and vouchers and insist upon very prompt attention being paid by his Sub-Treasuries to all his requisitions.

Closing for the Month.

5. This work can be taken up on the 4th of the month following as all the Taluk Ledgers would have been closed by this time for the last ten days with the totals for the month. A broad sheet in a form similar to the one prescribed for ledgers or a blank printed form of the ledger itself one for receipts and another for disbursements should be ruled up with the names of all the Treasuries including the District Treasury, written up vertically and the various heads of account horizontally on the top and the columns filled up with the monthly totals taken from the respective ledgers, grand totals made including opening and closing balances. From this broad sheet the Monthly Cash Account should be transcribed, the totals under those heads of account for which subsidiary registers are maintained agreed with those in the registers and in the Comptroller's returns and the Cash Balances verified with the certified balances of the different Treasury Officers and despatched to the Comptroller with all the vouchers, returns, schedules which have already been written up day by day and closed and totalled on the last day, ready for despatch.

No. 1660-68—Fl. 136, dated Bangalore, 20th August 1900.

Order thereon—The attention of the Deputy Commissioner, Treasury Department, will be called to the report of the Chief Superintendent of the Comptroller's office which discloses several irregularities and omissions in respect of Treasury accounts which are maintained in a very unsatisfactory manner, as well as to the remarks made by the Comptroller on each of the points therein dealt with. The Government direct that the omissions and irregularities be rectified *at once*, and that the instructions contained in the Comptroller's Circular Memorandum, dated 28th October 1899, and Government Proceedings No. 668-78—Fl. 65, dated 23rd July 1900, regarding the maintenance of accounts in the Treasury and their timely transmission to the Comptroller's office

with complete vouchers, &c., be *strictly* adhered to and complied with. The responsibility of the District and Taluk Treasury Officers and of the Treasury officials concerned should also be *strictly* enforced.

2. It cannot be too strongly impressed upon the Deputy Commissioner that the proper despatch of work in the Treasury depends more upon the efficiency of the establishment therein maintained than its mere strength. The Deputy Commissioner should, as opportunities occur, employ in the Treasury only qualified hands who have passed the required tests and who have acquired some practical knowledge of the system of Treasury accounts and transfer those unacquainted with such work to other Branches under him. As pointed out by the Comptroller, the two Accountants who havebeen deputed to prepare the Excise returns and accounts should be made to work together in the Treasury, instead of one working in the Treasury and the other in the Deputy Commissioner's office, as hitherto.

3. It is presumed that the Comptroller has satisfied himself with the adequacy of the explanation of the District Treasury Officer as to the cause of the difference of Rs. 15 between the list of payments and monthly cash account for January 1900.

for Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—H.A.R.

Archy No 909

1900-1901 11-9-00

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 20th August 1900

No. 1660-68
Fl. 136

Passing orders *re* certain Irregularities and Omissions in the Kolar District Treasury.

SBP—4-9-1900—200

Draft

Submitted for approval.

10/8/1902

To the Dewan

Rec'd
11.8.01
Mysore.
1630

No. 7L 946-54 & 8/1/02

R.7-213-92

Read :-

The Notes on the Inspection of the Bangalore and the Mysore District Treasuries, made on the 12th June 1901 and 28th May 1901, respectively, forwarded by the Comptroller, Mysore Government, with his letter No. 188 & 10th July 1901.

[To be printed in Extenso.]

— o —

Order thereon :-

Government agree with the Comptroller in the remarks made by him on the irregularities noticed and draw the special attention of the Dy Comrs to the following points :—

(1) Procedure as regards the Taluk Treasury "C" accounts — The correct procedure to be adopted when these accounts are received

in

in the District Treasury is as laid down in the Comptroller's Memorandum dated 28th October 1899 and should be adopted. The excuse pleaded for not adopting it, viz. want of sufficient establishment cannot be accepted.

(2) Keeping cash accounts open for some days after the close of the month, so as to include in the accounts of the monthly collections made after its expiry.— This irregularity should be stopped at once wherever existing. The important thing is that Collections are properly made and duly remitted; and it is comparatively immaterial in which month they appear in the accounts.

(3) Omission on the part of Amildars to pay prompt attention to the requisitions of the Treasury officers.— The Dy Comrs are requested to see that Amildars (now) As repeatedly directed,

show greater promptitude in this respect in future.

(4) The sort of explanation viz., ignorance of the rules, offered by the Taluk Treasury, when any objection is taken by the District Treasury.— ~~This sort of explanation~~ is discreditable. The Dy Comr should insist ~~upon~~ on all Treasury officials being well acquainted with the Taluk manual.

(5) Failure to reply the Comptroller's references the reason assigned therefor being the non-receipt of information from the Talukas, — ~~This~~ requires the serious attention of the Dy Comrs.

(6) ~~Repeating the~~ Failure to prepare the accounts according to instructions conveyed by the Comptroller in his

him Memorandum of the
28th October 1899. — A
methodical & systematic
preparation of ~~the~~ accounts
as laid down by the
Comptroller, should be
strictly enforced.

2. The attention of the
Dy Comrs is also drawn
to the other points noticed
by the Comptroller and
unswerving compliance
with the rules of the
Account Code, and the
instructions laid down
~~by~~ in the Telegk Manual
& The Compte's Memorandum
and also G. O. No. 668-78
~~7165~~
dy 23.7.00 in regard to
the preparation and
submission of accounts,
is expected from all
the officers concerned.

~~3. In the exercise of~~
~~the inspection duties, the~~

3. The remarks of

— the

the Comptroller are found in the margin of the Inspection Notes. It is not clear who actually made the inspection.

4. The attention of the Comptroller is invited to G.O. No. 8547-55-R.F. 213-92 of 11-12-1892, — requiring him to inspect every District Treasury in the State not less than once in two years; and Govt. trust that the Comptr. will fully carry out the direction contained therein.

Sd/ Secretary.
9/8/01

3028
4.01.02

To,
The Comptr., Mysore Govt.
The Dy Comrs of Bangalore and Mysore.
The Dy Comrs of other Districts.

Issue
6/1/02

READ—

The Notes on the Inspection of the Bangalore and the Mysore District Treasuries, made on the 12th June 1901 and 28th May 1901, respectively, forwarded by the Comptroller, Mysore Government, with his letter No. 188, dated 10th July 1901 :—

INSPECTION OF THE ACCOUNTS OF THE BANGALORE DISTRICT TREASURY.

Dated 12th June 1901.

TALUKS.

There are nine Taluk Treasuries in this District, of which the Bangalore Taluk Treasury has been amalgamated * with the District Treasury.

* This was done without consulting me. The arrangement is felt as very inconvenient and causes delay in the regular and systematic work of the District Treasury.

WORKING ARRANGEMENT.

2. The Deputy Accountant assisted by two other accountants compiles the Taluk accounts, prepares the cash account, list of payments, subsidiary returns, etc., due to the Comptroller.

He must also check the compilation of the Taluk accounts as laid down in para 3 of my printed Circular Memorandum, dated 28th October 1899.

3. The Head Accountant of the Treasury is in charge of the daily transactions of the District Treasury and has his supervision over the undermentioned accounts :—

(1) Savings Bank accounts.
(2) Revenue and Judicial Deposits.
(3) House-building advance.
(4) Insurance.
(5) Pension payments.

4. There is only one clerk for Excise work in the District Treasury. The Treasury complains that the work is too heavy for one hand, which is no doubt true. * Though the Government was pleased to pass an order about a year ago almost to the effect that two hands should work in the Treasury, yet the order has not been brought into force.

* Begs that Government will be pleased to issue necessary instructions to the Deputy Commissioner.

5. There is one clerk for the Savings Bank with an assistant to whom some other work seems to have been given and of course only one is attending to the above.

Procedure.

6. As soon as the Taluk Treasury C accounts are received in the District Treasury, one accountant takes up the same and sees whether the items of receipts and expenditure are supported by challans and vouchers respectively. Then the totals of the receipts and expenditure are compared with the totals of their abstract given in the C account. If both are found to agree, the abstract figure as shown in the C account, whether right or wrong, is posted into the Taluk Receipt and Expenditure Ledgers and then the original accounts are made over to the other. The latter keeps the same with him till the end of the month. After its close, the accounts are taken out and the challans and vouchers sorted and made over to the respective accountants who deal in detail with such accounts. This is irregular. The correct procedure should be as under :—

The classification made in the Taluk must be checked in the District Treasury before entering the same in the Ledgers.

"As soon as the Taluk C accounts are received, it must be compared *1stly* whether the accounts are legibly written (which is not at all done) ;

"*2ndly* that there are no erasures or alterations in the accounts, unattested ;

"*3rdly* that there are challans and vouchers forthcoming for every item of receipt and expenditure

4thly that the challans and vouchers are in proper form and that they have been properly written

"*5thly* that the total of the receipt and expenditure sides are correct. After this is done, the challans and vouchers should be taken up and classified into the Taluk ledgers, and this classification compared with the abstract given on the back of the Taluk C accounts. If the abstract given in the Taluk C accounts are found to be incorrect, then the same should be neatly struck off and the correct figure entered above it in red ink and attested by the Treasury Officer and the Sub-Treasury instructed to note the same in the office copy. If any challan or voucher is not received along with the C accounts, the same should be called for at once. The District Treasury should hand over the challans and vouchers to the respective accountants who deal with Savings Bank, Excise and Deposit registers day by day, so that they may post the figures into their registers and have the errors or omissions rectified in time in order that they may be submitted to the Comptroller in due dates."

These clear and detail instructions on the subject have been given in the printed memorandum above quoted but are not followed by the Treasury, the reason given being want of sufficient establishment.

7. As the Treasury does not follow the above procedure, but takes up the accounts only at the end of the month, any challan or voucher for any day in the month that may be wanting will be called for only when it is too late and its transmission from the taluks does necessitate the delay in the submission of accounts to the Comptroller.

8. The Excise challans are not received along with the daily C accounts, but only once in ten days. This is done so under some instructions of the District Treasury. This should not be done so, the challans should be sent along with the C accounts themselves. The District Treasury Circular requires cancellation, and the Sub-Treasuries, instructions to send the Excise challans for the future along with the C accounts.

This unauthorised procedure should be stopped at once.

9 The C accounts are not received in time from the taluks. There is much delay on the part of the Taluk or Sub-Treasuries in submitting them, though the Amildars have been frequently addressed on the point, yet no improvement seems in that direction.

I have noticed in some instances inordinate delay. There are also grounds to believe that during collection time the Sub-Treasuries keep their cash accounts open for some days after the close of the month in view to include the collections brought in during those days in the accounts of that month, a very highly irregular procedure. The examination of the cash balance on the last day of the month, which should be made on the morning of the following day, must necessarily be postponed to the date on which this last day's account is closed and the entry of the daily transactions for those days must also be postponed.

10 The posting of figures from the Taluk C accounts into the leagers are not compared. There may be some clerical error in posting the figures under a wrong head by oversight. If the same is not detected by comparison of the entries with the original accounts, then the

The statements that accompany my review of the working of the Treasuries show that such errors are frequent and numerous and the number of applications for correction of such errors and adjustment made to my office shows no sign of improvement.

The Treasury Officer showed me a list of requisitions made by him to his Sub-Treasuries, showing the dates of such requisitions, the number of reminders sent and the dates on which hey were attended to. The Taluk authorities do not seem to pay prompt attention to these requisitions.

mistake will stand for ever, or if an item that relates to other Departments such as Savings Bank, Revenue Deposits, etc., it will be noticed only after the Comptroller takes up the objection.

11. If an item of Forest Revenue should erroneously be classified in the ledgers under Excise or under Land Revenue or *vice versa*, it gives room for unnecessary correspondence with the Treasury Department, as the Departmental returns have to be reconciled with the Treasury credits.

12. I have often noticed in preparing the Forest Divisional abstracts due to the Conservator and while checking the Education Book Depot accounts, the sums that are to go under one head are classified under another head. All this is due for want of supervision over the work done.

13. The Comptroller issued instructions to the Treasuries in the matter of preparation of accounts, posting of registers, compilation of subsidiary returns, etc., so long ago as 1899. This has not been followed. The Treasury explains that with the present scale of establishment the system of compilation of accounts proposed in the above circular cannot be adhered to.

14. I examined some of the postings of the C accounts into the ledgers. They are neatly done, and the postings also correct except in some instances: as I have already remarked above items are wrongly entered under incorrect heads.

15. Most of the vouchers and challans received from the Taluks are very imperfect and have to be returned to the Taluks for rectification. If a challan or voucher is sent to the Taluk for making any correction or alteration, the instructions will not be well understood and some other error will be committed in the same challans or vouchers, which of course have to be returned again and again. If the Taluk Amildar does not take proper steps for the rectification of such irregularity and punctual submission of accounts, correctly prepared, the District Treasury will undoubtedly find it not possible to send the accounts in time to the Comptroller.

16. There is the Taluk Manual for the guidance of the Taluk Treasuries, but nobody seems to have taken pains to have read the same.

17. The District Treasury informs me that when any objection is taken by it, and the Taluk Treasury called upon to explain, the explanation offered is simply ignorance of the rules.

18. A list of objection slips pending unanswered in the District, was sent to the Bangalore District Treasury with letter No. 6460 of 7th June 1901. In this about 20 are noted commencing from December 1900. It was explained in person at the time of the inspection of the Treasury that all the objection statements mentioned in the above were forwarded to the Taluks for explanation of the objections raised

and that they have not yet been returned therefrom though reminders have been issued more than once.

19. The Circular Orders of the Comptroller are completely filed and kept in the Treasury.

20. The Treasury Officer's portion of the P. P. O. are all arranged in six bundles, as under:—

1.	Showing the payment	not	made for one month.	Satisfactory.
2.	Do	do	2 months.	
3.	Do	do	3 ,,	
4.	Do	do	4 ,,	
5.	Do	do	5 ,,	
6.	Do	do	6 ,,	

If the pension is not paid for full six months, then the roll is sent up to the Comptroller's office, as is required by codal rules. The above system of keeping the P. P. Os. is very satisfactory and any pension roll that has not been operated upon for six months can at once be found out.

21. An accountant of the District Treasury who is permanently borne on its baravard is given the work of Military Pension payments in addition to his own work and the remuneration granted by Her Majesty's Treasury for this work is given to the above official. The remuneration or fee so granted comes to something like 20 or 25 rupees a month. The Comptroller suggested to the Deputy Commissioner, Treasury Department, the advantage of employing a separate person for this work and some small allowance given to the above official merely to supervise the former.

To grant an allowance of Rs. 18 to an accountant drawing Rs. 15 as his pay looks out of all proportion especially when for Rs. 18 you can get a full-time man. The Deputy Commissioner may be instructed to appoint a separate man.

22. Pay abstract for the salaries due to the officials and servants of the Treasury staff is prepared by the Treasury Department (copy kept in the Treasury) and sent to the Deputy Commissioner's office, who, it appears, includes the same in the general baravard prepared by him for the whole District office; when that baravard is cashed, the salaries due to the Treasury staff is disbursed at the Treasury by the Treasurer and the signatures taken in a separate book kept for it. This is objectionable. The Treasurer should have nothing to do with the cash payments due to the individuals. He has only to cash the Deputy Commissioner's general baravard and the amount should be taken away to the Deputy Commissioner's office for disbursement.

This procedure should be stopped.

23. One Venkoba Rao, an accountant of the District Treasury, was on leave on medical certificate from 1st August 1900. For the first two months there was a substitute on half pay, Rs. 25, being the pay of the said Venkoba Rao for August 1900, was drawn in September. Half of the above was disbursed to the acting man and the other half due to the permanent man was retained on hand as he was too ill to attend the Treasury to receive the same. In October this Rs. 12½ retained on hand should have been refunded to the Treasury by short drawal. Instead of so doing the same was paid to the acting man on account of pay due to

wrong procedure.

him for September, and the full pay of Venkoba Rao from September was shown as withheld for future payment, and the services of the substitute dispensed with; while the said Venkoba Rao was on leave, his Rs. 25, being only a temporary one, seems to have been given to somebody else and Venkoba Rao given his permanent place of Rs. 20. On the return to duty of Venkoba Rao, which was on the 24th January 1901, moiety-pay arrangements were made and the amount, *viz.*, Rs. 119 and odd, drawn on a supplemental bill for February 1901 and disbursed to the officials of the Treasury. This is irregular. Previous sanction of the Government should have been applied for and obtained before making moiety-pay arrangements among the officials of the office. It is learnt that the sanction of Government has been subsequently applied for only this month after it was objected to by the Comptroller's office.

Yes.

Yes, surely the Treasury Department could have secured a man on Rs. 12½ to act for the absentee, instead of that, the strength of the staff is reduced by one and the savings distributed. Yet the Treasury Department complains that it is short-handed.

STAMP ACCOUNT.

24. Stamp accounts are maintained by the Treasurer. The issue of stamps to Amildars is checked with the credit taken by the Amildars in the Taluk Stamp Returns rendered to the District and the sales as shown in the Taluk Returns compared with the credits in the Taluk C accounts. This is properly done.

Satisfactory.

25. There are many references that have not been replied to the Comptroller, the reason assigned therefor being that replies to them have not been received from the Taluks or others to whom they have been referred.

In almost all the Districts I find the same complaint. Whenever very urgent requisitions and reminders are sent from my office, the usual reply is that the Amildars have been strictly reminded and warned about the references and when replies are received from them, the Comptroller's requisitions will be attended to, a reply which cannot in the least help the Comptroller, and might as well not have been sent at all.

26. The District Treasury in granting last-pay certificates does not in many instances note in the name of the place to which an officer is going. This is irregular. The place should invariably be mentioned in all such certificates as provided for in the form.

Yes.

27. The Taluk Treasuries in cases where they have to grant receipts for sums credited to the Treasury, grant such receipts almost in many cases in manuscripts, instead of in the prescribed printed forms. The Taluk Treasuries should be well instructed in this connection.

The District Treasury should arrange for a sufficient supply of printed forms and distribute to the Taluks.

28. The accounts of the last day of a month, especially during the Land Revenue collection season, are not closed by the Taluks on the evening of that day, but kept open and the credits that may come to the Treasury during the subsequent dates are brought on to the accounts of that last day as if the transaction took place on that very day. This is very irregular. The accounts of a day should under no circumstances be kept open to include the transactions of a subsequent date. The accounts due from the Taluks are not punctually received. They are received even a week after the due date. Prompt measures should be taken by the Taluks for the transmission of accounts by due dates, correctly, legibly written up, and with all challans and vouchers complete.

I am afraid this is a general practice. I beg that Government may be pleased to issue strict instructions on the point.

29. All the registers are posted only at the end of the month, except the transactions that take place in the District Treasury which are day by day posted in the respective registers, and then the copies thereof prepared and sent to the Comptroller. Unless the preparation of accounts day by day as referred to in the Comptroller's circular memo is adhered to, it is not possible for the District Treasury to submit its accounts and returns to the Comptroller in due time.

Directly opposed to the codal rules and my printed memorandum.

Nor is it possible for the Comptroller's office to follow the British system laid down in the Account Codes as punctually, systematically and methodically as is therein laid down.

NOTES ON THE INSPECTION OF THE MYSORE DISTRICT TREASURY ON 28TH MAY 1901.

The C accounts due from the several Taluks, which are 13 in number, in this District are not punctually received. There are many unattested corrections and alterations in the C accounts and they have not been returned for the attestation of the Taluk Treasury Officer.

The Taluk cash accounts are unsatisfactory.

2. The C accounts are not received with all the vouchers and challans complete.

3. The C accounts are not prepared so neatly and legibly as can be read easily, nor does it give full details of receipts and expenditure. Without referring to the respective challans and vouchers the nature of credit and debit cannot be known.

4. This Treasury also is not following the instructions issued by the Comptroller as regards the daily preparation of accounts and returns due to the Comptroller.

The reason assigned being want of sufficient establishment.

5. Receipts granted by the Taluk Treasuries for sums credited into the Treasury are given in manuscript forms instead of in the prescribed printed form.

Sufficient supply should be obtained from the Press and distributed.

6. The postings of the figures from the C accounts into the Taluk ledgers are not examined and attested by anybody. Even in the above postings some mistakes were noticed during the inspection. This error is the result of non-inspection of the accounts by an official other than the compiler. Some corrections and alterations are made in the above ledgers, but none of them attested.

According to the rules and my circular memorandum, either the Head or Deputy Accountant should examine the postings daily and verify the balance.

7. When amounts are received either by the Amildar or Sheristadar by means of money order on account of sums due by persons for rent or such other payments, they are tendered into the Treasury by the Sheristadar with a challan signed by him. This challan should be endorsed by the Sheristadar with the date, under his initials directing the Treasury to receive and credit the same in the accounts. In that endorsement the head to which the amount in question should be credited should also be mentioned. But none of the above formalities are observed in the Taluks.

The omission should be supplied.

Sub-Treasuries must be given clear instructions on the point. Such haphazard credits lead to unnecessary correspondence, subsequent corrections and transfers.

8. There is a register kept in the District showing the Talukwar and datewar receipts and expenditure with opening and closing balances. This book is very incompletely kept. Some Taluks are not posted for months together.

This register has not been prescribed. The ledgers, if regularly and correctly posted day by day, balances verified as laid down in my circular memorandum, will give all the necessary information. The labour in compiling this register should be more usefully spent on the registers and returns prescribed in the Account Code.

Financial, dated 8th January 1902.

Unsatisfactory.

9. The accounts, list of payments and other subsidiary returns into the Comptroller and their office copy are prepared only after the close of the month and not day by day.

10. The cash balance on the evening of the 3rd May 1901, in the Yedatore Taluk Treasury, was Rs. 49,665-9-4. This large balance was allowed to remain in the Taluk Treasury till the 14th of that month when a remittance of Rs. 45,000 was made to the District Treasury. No explanation was offered for allowing such a large sum in the Taluk for more than a week.

There appears to be complete absence of check and scrutiny of even the most essential initial accounts and returns.

11. In the cash balance report Rs. 49,146 has been shown against Mandya as being the cash balance of that Taluk on the 4th May 1901. But when checking with the cash accounts it was found out to be the cash balance of 2nd and not 4th. Even in entering this the undermentioned mistake is made:—

CASH BALANCE.

	As per cash balance report.	As per cash account.
	Rs.	Rs. a. p.
Notes	195	195 0 0
Rupees and half-rupees ...	48,951	48,851 8 0
Total ...	49,146	49,046 8 0

This a very large difference. The District Treasury should have obtained the Amildar's explanation for this large discrepancy.

12. The undermentioned discrepancy was found out between the amount of Land Revenue collections as intimated to the Comptroller and that worked out from the Cash Accounts:—

LAND REVENUE COLLECTION—11TH TO 20TH MAY 1901.

Nanjangud.

	Rs. a. p.
Total collection as reported to the Comptroller	4,792 14 7
Correct figure as per cash account from 11th to 20th ...	7,098 14 7
Less intimated in the report ...	2,306 0 0

Very unsatisfactory.

13. The circular file is not completely kept up to date. Even some of the recent ones are not found in the file. About six or seven, which had been bundled up, were filed only at the time of inspection.

14. Savings Bank Ledgers, Revenue and Judicial Deposit Reports.

Then the depositors' transactions must have been conducted on the authority of Pass Books alone—a very highly irregular and risky procedure.

The transactions of the District Treasury even are not posted day by day into the respective ledgers and registers.

15. Treasury portion of permanent payable orders.

Unsatisfactory.

These are filed in two or three files. In some instances intimation of death of a pensioner is not noted in the roll and in some instances such remarks have not been attested in the P. P. O. registers.

16. All P. P. Os. that have not been operated on for more than six months and to be sent to the Comptroller are retained in the file.

The Treasury should pick out these at once and return them to this office.

17. Register showing letters of credit issued in favor of several engineers, cheques drawn by them and their subordinates, etc.:

This register has not been attested to show the correctness of the balance at credit of an officer.

Serious omission.

The Treasury Officer should under no circumstances order a cheque to be paid without reference to this register.

18. In the register showing the amount of letter of credit placed at the disposal of the Palace Controller, Revenue Survey Officer, the balance available at their credit are not worked out, only some note is made in pencil.

Very irregular.

19. There are many objection slips and references from the Comptroller that have not been replied, the reason assigned for the delay being that most of them were referred to the Taluks and the same not returned yet.

STAMP RETURNS.

20. There are many corrections and alterations in the original stamps returns rendered by the Taluks but none of them attested. *Vide* Gundlupet for February 1901.

Such omissions should not be allowed.

21. There are many unattested alterations and erasures in the several registers maintained in the District and even in some of the monthly cash accounts.

A serious omission. Cash accounts are the only authoritative initial account on which all the other accounts, returns, etc., are based, and these should be kept scrupulously clean and free from all erasures and unattested corrections.

22. The Deputy Accountant of the District who might as well supervise the work of some of the accountants in charge of the Taluks, has been in charge of only Revenue deposits. But in the Bangalore District the Deputy Accountant supervises the work of all the accountants of the compilation branch.

23. The accounts returns, etc., due by this District are not sent to the Comptroller in due dates. It is explained that the work is too heavy for the present establishment to cope with the work.

24. There are upwards of 4,000 Savings Bank deposits in the District, and the sanction of Government for the retention for a further period of one year of the services of the two temporary hands sanctioned therefor has been lately solicited.

No. FL. 946-54—R. F. 213-92, DATED BANGALORE, 8TH JANUARY 1902.

ORDER THEREON.—Government agree with the Comptroller in the remarks made by him on the irregularities noticed, and draw the special attention of the Deputy Commissioners to the following points:—

(1) Procedure as regards the Taluk Treasury "C" accounts.—The correct procedure to be adopted when these accounts are received in the District Treasury is as laid down in the Comptroller's Memorandum dated 28th October 1899, and should be adopted. The excuse pleaded for not adopting it, *viz.*, want of sufficient establishment, cannot be accepted.

(2) Keeping cash accounts open for some days after the close of the month, so as to include in the accounts of the monthly collections made after its expiry.—This irregularity should be stopped at once wherever existing. The important thing is that collections are properly made and duly remitted; and it is comparatively immaterial in which month they appear in the accounts.

(3) Omission on the part of Amildars to pay prompt attention to the requisitions of the Treasury Officers. As repeatedly directed, Deputy Commissioners are requested to see that Amildars show greater promptitude in this respect in future.

Draft finalised

Read. 8L (35)

Letter No: 2619 dated the 22nd October 1896, from the Comptroller, Mysore Govt. submitting a statement shewing the number of times the Taluk Treasuries in the Province were inspected during the year 1895-96.

(To be filed in Returns)

No 11 5-192-200 / R.H. 213-92 } 4.12.96

Order thereon.

Recorded with the following observations

1 The Taluk Treasuries of Magadi and Devanhalli ~~do not appear to have been~~ examined in detail, ~~not~~ even once during the year. ~~but~~ and ~~only~~ the Cash balance ~~of~~ in the former was ~~also~~ examined ~~once and~~ twice ~~respectively~~ more than once.

~~Only Holalkere~~

~~and Holenarasipur~~

The Taluk Treasuries at Holalkere and Hole Narasipur were inspected in detail; thrice during the year, while the rest, ~~being~~ were inspected either once or twice as noted against them in the statement read above.

2. It is ~~very~~ unsatisfactory to note that the Hassan and Channapatna Taluk Treasuries were not at all taken up for examination ~~periodically~~ even once during the year under report. The Deputy Commrs concerned will submit their explanation for the ~~delay~~ omission and see that such omissions do not

recur

Print

4/12

4-12-96.

3/12/96

3/12/96 Secretary

The Comptroller Myone for

the Deputy Comrs of Dis

1896-97

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 4th December 1896

No. 5192-200 / R.F.213-92

Reviewing the statement submitted by the Comptroller showing the number of times the several Taluk Treasuries in the State were inspected during the year 1895-96.

M. G.C.P.B.—28-1-97—110

READ:—

Letter No. 2619, dated the 22nd October 1896, from the Comptroller, Mysore Government.

With reference to Government Proceedings No. 13292-300—R. F. 213-92, dated 4th February 1893, I have the honor to submit a statement showing the number of times the taluk treasuries in the province were inspected during the year 1895-96.

It will be seen that the Kolar and Kadur districts were the only ones in which all the taluk treasuries were inspected twice during the year as required by Government Proceedings, while the Channapatna and Hassan taluk treasuries were omitted to be inspected at all during the year.

Statements showing the dates on which and the Officers by whom the Taluk Treasuries in the several Districts of the Province were inspected during the year 1895-96.

Name of Treasury.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance.	
			In detail.	Cash balance examined.
Bangalore taluk ...	Mr. V. R. Thyagaraja Iyer, II Probationary Assistant Commissioner	10th April 1896 ...	In detail.	
Hoskôte do ...	Ditto	11th Sep. 1895 ...	...	Cash balance examined.
	Ditto	3rd Feb. 1896 ...	do	...
Dodballapur do ...	Mr. N. Narasimmaiengar, 1st General Assistant Commissioner	17th May 1896 ...	do	...
Nelamangala do ...	Mr. V. R. Thyagaraja Iyer, II Probationary Assistant Commissioner	30th Dec. 1895 ...	do	...
	Mr. N. Narasimmaiengar, 1st General Assistant Commissioner	22nd April 1896 ...	...	do
Kankanhalli do ...	Mr. M. Annaji Rao, Treasury and Jamabandi Officer	21st Feb. 1896 ...	do	...
Magadi do ...	Ditto	20th June 1896 ...	...	do
Anekal do ...	Mr. K. Chandy, I Probationary Assistant Commissioner	3rd January 1896...	do	
Devanhalli do ...	Mr. N. Narasimmaiengar, 1st General Assistant Commissioner	25th April 1896 ...	...	do
	Mr. B. Kuppusami Naidu, 2nd General Assistant Commissioner	15th Feb. 1896 ...	...	do
Kolar do ...	Mr. Narainaiengar, Extra Assistant Commissioner ...	17th Jan. 1896 ...	do	...
	Ditto	30th June 1896 ...	do	...
Bowringpet do ...	Mr. C. Madiah, Deputy Commissioner ...	21st Feb. 1896 ...	do	...
	Ditto	18th June 1896 ...	do	...
Malur do ...	Ditto	9th Oct. 1895 ...	...	do
	Mr. Abdul Aziz, Extra Assistant Commissioner...	17th Jan. 1896 ...	do	...
	Mr. B. G. Krishnaiengar, Officiating Deputy Commissioner	13th April 1896 ...	do	...
Mulbagal do	Mr. Abdul Aziz, Extra Assistant Commissioner ...	1st Feb. 1896	do	...
	Ditto	2nd March 1896	...	do
	Mr. B. G. Krishnaiengar, Officiating, Deputy Commissioner	20th May 1896 ...	do	...
	Mr. Abdul Aziz, Extra Assistant Commissioner	25th June 1896 ...		do
Chintamani do	Mr. C. Madiah, Deputy Commissioner ...	1st Feb. 1896		do
	Mr. K. S. Dorasami Iyer, General Assistant Commissioner	17th Dec. 1895	do	...
	Ditto	29th June 1896	do	...
Sidlaghatta do	Ditto	12th Dec. 1895	do	...
	Ditto	5th March 1896	...	do

Name of Treasury.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance.	
			In detail.	Cash balance examined.
Sidlaghatta taluk ...	Mr. C. Madiah, Deputy Commissioner ...	2nd Jan. 1896 ...	...	Cash balance examined.
	Mr. Abdul Aziz, Extra Assistant Commissioner ...	31st March 1896 ...	...	do
	Mr. K. S. Dorasami Iyer, General Assistant Commissioner	24th June 1896 ...	In detail.	...
Chikballapur do ...	Mr. Naranaiengar	3rd August 1895 ...	do	...
	Mr. C. Madiah, Deputy Commissioner ...	3rd Jan. 1896 ...	...	do
	Mr. B. G. Krishnaiengar, Sub-Division Officer ...	14th do ...	do	...
	Mr. Abdul Aziz, Extra Assistant Commissioner ...	30th March 1896 ...	...	do
Goribidnur do ...	Mr. B. G. Krishnaiengar Sub-Division Officer. Chikballapur	31st August 1895 ...	...	do
	Mr. C. Madiah, Deputy Commissioner ...	11th Jan. 1896 ...	do	...
	Mr. Abdul Aziz, Extra Assistant Commissioner ...	28th March 1896 ...	...	do
	Mr. B. G. Krishnaiengar, Sub-Division Officer ...	27th June 1896 ...	do	...
Bagepalli do ...	Ditto	5th Sep. 1895 ...	...	do
	Ditto	19th Dec. 1895 ...	do	...
	Mr. K. S. Dorasami Iyer, General Assistant Commissioner	25th May 1896 ...	do	...
Tumkur do ...	Mr. Kamaluddin Alikhan	18th June 1896 ...	do	
Maddagiri do ...	Mr. P. Venkata Rao	29th Jan. 1896 ...	do	...
	Mr. M. Narain Rao	22nd Feb. 1896 ...	do	...
Chiknayakanhalli do ...	Ditto	26th Nov. 1895 ...	do	...
	Mr. Mir Kamaluddin Alikhan	28th June 1896 ...	do	...
Sira do ...	Mr. M. Narain Rao	7th Sep. 1895 ...	...	do
	Ditto	11th Feb. 1896 ...	do	...
Gubbi do	Mr. Mir Kamaluddin Alikhan	23rd Nov. 1895 ...	do	...
	Mr. M. Narain Rao	22nd June 1896 ...	do	...
Tiptur do ...	Mr. Mir Kamaluddin Alikhan	27th Oct. 1895 ...	do	...
	Mr. M. Narain Rao	28th March 1896 ...	do	...
Pavagada do ...	Ditto	12th Sep. 1895 ...	...	do
	Mr. V. Srinivasacharlu	11th May 1896 ...	do	...
Kunigal do ...	Mr. Mir Kamaluddin Alikhan	25th August 1895 ...	do	...
	Mr. V. Srinivasacharlu	6th March 1896 ...	do	...
	Mr. M. Narain Rao	18th May 1896 ...	...	do
Shimoga do ...	Mr. M. Ramachandra Rao, Extra Assistant Commissioner	14th do ...	do	...
Channagiri do ...	Ditto	8th Oct. 1895 ...	do	...
	Mr. G. Raghunatha Rao, Offg. Deputy Commissioner	8th May 1896 ...	do	...
Honnali do ...	Mr. M. Ramachandra Rao	27th do ...	do	...
	Mr. K. Ramachandra Rao, 1st Assistant Commissioner	29th June 1896 ...	...	do
Shikarpur do ...	Mr. A. Rangaswamaiengar, Deputy Commissioner ...	7th Feb. 1896	do	...
	Mr. K. Ramachandra Rao, 1st Assistant Commissioner.	15th June 1896	...	do
Sorab	Mr. Ramachandra Rao, in charge of Sagar Sub-Division	5th August 1895	...	do
	Mr. Rangachandra Rao, 1st Assistant Commissioner.	27th May 1896	do	...
Sagar do	Mr. M. Krishnaiengar, 2nd Assistant Commissioner	14th April 1896	do	...
Nagar	Mr. G. Raghunatha Rao, Sub-Division Officer, Sagar	12th Oct. 1895	...	do
	Mr. K. Ramachandra Rao, 1st Assistant Commissioner in Sub-Division in charge	14th April 1896	do	

Revenue. dated 4th December 1896.

Name of Treasury	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance.	
			In detail.	Cash balance examined
Tirthahalli taluk ...	Mr. M. Ramachandra Rao, Extra Assistant Commissioner	...	...	Cash balance examined.
	Mr. M. Ramachandra Rao, do	10th Nov. 1895 ...	In detail.	...
	Mr. G. Raghunatha Rao, Officiating Deputy Commissioner	23rd March 1896 ...	do	...
Mudgere do ...	Deputy Commissioner	7th Nov. 1895 ...	do	...
	Ditto	26th April 1896 ...	do	...
Chikmagalur do ...	Extra Assistant Commissioner	23rd Dec. 1895 ...	do	...
	General Assistant Commissioner ...	27th May 1896 ...	do	
Tarikere do ...	Deputy Commissioner	27th Dec. 1895 ...	do	
	General Assistant Commissioner	7th May 1896 ...	do	...
Kadur do ...	Ditto	16th Dec. 1895 ...	do	...
	Treasury Assistant Commissioner	3rd May 1896 ...	do	...
Koppa do ...	Deputy Commissioner	25th Oct. 1896 ...	do	...
	Extra Assistant Commissioner	3rd Feb. 1896 ...	...	do
	General do	19th May 1896 ...	do	...
Chitaldrug do ...	Mr. M. S. Narayana Rao, Deputy Commissioner ...	28th Jan. 1896 ...	do	...
	Ditto	3rd June 1896 ...	do	...
Challakere do ...	Ditto	14th Nov. 1895 ...	...	do
	Ditto	12th April 1896 ...	do	...
Hiriyur do ...	Mr. H. Ramanujaiengar, General Assistant Commissioner	Do ...	do	...
Holalkere do ...	Mr. M. S. Narayana Rao, Deputy Commissioner ...	1st Jan. 1896 ...	do	...
	Mr. C. Krishna Rao, Treasury Assistant Commissioner	24th April 1896 ...	do	...
	Mr. M. S. Narayana Rao, Deputy Commissioner ...	19th June 1896 ...	do	...
Davangere do ...	Mr. H. Ramanujaiengar, General Assistant Commissioner	23rd Jan. 1896 ...	do	...
	Mr. M. S. Narayana Rao, Deputy Commissioner ...	21st Feb. 1896 ...	...	...
	Mr. C. Krishna Rao, Treasury Assistant Commissioner	21st April 1896 ...	...	...
	Mr. M. S. Narayana Rao, Deputy Commissioner ...	29th June 1896 ...	do	...
Jagalur do ...	Mr. M. S. Narayana Rao, Deputy Commissioner ...	20th July 1895 ...	...	do
	Mr. C. Krishna Rao, Treasury Assistant Commissioner	2nd March 1895 ...	do	...
Jolakalmuru do	Mr. M. S. Narayana Rao, Deputy Commissioner ...	18th Sep. 1895 ...	...	do
	Ditto	27th March 1896 ...	do	
Nanjangud do ...	Mr. N. Venkat Rao	25th May 1895 ...	...	do
	Mr. K. R. Srinivasaiengar	1st Sep. 1895 ...	...	do
Seringapatam do ...	Ditto	24th & 25th August 1895 ...	do	...
Mandya do ...	Mr. C. Devaraj Aras	20th and 21st Oct. 1895	do	
Hunsur do	Ditto	17th and 18th Jan. 1896	do	
Yedatore do ...	Ditto	19th Jan. 1896 ...	do	
Heggaddevankote do ...	Ditto	20th and 21st Jan. 1896	do	
T. Narsipur do	Ditto	26th and 27th Jan. 1896 ...	do	
Chamrajnaga do	Ditto	31st Jan. 1896 ...	do	
		8th Feb. 1896 ...		

Name of Treasury.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance.	
			In detail.	Cash balance examined.
Gundlupet taluk ...	Mr. C. Devaraj Aras	8th and 9th Feb. 1896	In detail	
Krishnarajpete do ...	Ditto	15th & 16th Feb. 1896	do	
Do ...	Sub-Division Officer of French Rocks	26th Jan. 1896 ...	...	Cash balance examined.
Nagamangala do ...	Ditto	27th Feb. 1896 ...	...	do
Do ...	Mr. C. Devaraj Aras	22nd & 23rd Feb. 1896	do	...
Mandya do ...	Mr. K. R. Srinivasaiengar	18th Feb. 1896 ...	...	do
Nanjangud do ...	Mr. C. Devaraj Aras	27th, 28th and 29th March 1896 ...	do	...
Do ...	Mr. C. Haudin	21st March 1896 ..	do	...
Malvalli do ...	Mr. K. R. Srinivasaiengar	17th do ...	...	do
Mysore do ...	Mr. C. Devaraj Aras	2nd & 3rd April 1896.	do	...
Hunsur do ...	Ditto	12th and 14th June 1896 ...	do	...
Malvalli do ...	Ditto	19th and 20th do ...	do	...
Manjarabad do ...	Mr. Honnappa Naidu, Treasury Assistant Commissioner	27th Sep. 1895 ...	do	...
	Mr. A. Krishnaswamaiengar, Deputy Commissioner	10th July 1895 ... / 4th March 1896 ...	...	do
Belur do ...	Mr. Honnappa Naidu, Treasury Assistant Commissioner	1st Oct. 1895. ...	do	
...	Mr. J. W. Knight, Assistant Commissioner ...	24th Feb. 1896 ...	do	...
Arsikere do ...	Mr. Honnappa Naidu, Treasury Assistant Commissioner	3rd Oct. 1895 ...	do	..
Channarayapatna do...	Ditto	5th do ...	do	...
	Mr. A. Krishnaswamaiengar, Deputy Commissioner.	12th Nov. 1895 ...	...	do
	Mr. J. W. Knight, Assistant Commissioner, Jamabandi Officer	30th Jan. 1896 ...	do	...
Holé-Narsipur do	Mr. Srinivasacharlu, Assistant Commissioner ...	26th July 1895 ...	do	...
	Mr. Honnappa Naidu, Treasury Assistant Commissioner	23rd Sep. 1895 ...	do	...
	Mr. Chendrasekhara Iyer, Assistant Commissioner...	31st August 1895 ...	do	...
	Mr. Krishnaswamaiengar, Deputy Commissioner ...	17th June 1896 ...	...	do
Arkalgud do ...	Ditto	13th Sep. 1895 ...	...	do
	Mr. Honnappa Naidu, Treasury Assistant Commissioner	25th do ...	do	...
	Mr. Chendrasekhara Iyer, Assistant Commissioner ...	9th Dec. 1895 ...	...	do

No. 5192-200—R. F. 213-92, DATED, BANGALORE, 4TH DECEMBER 1896.

ORDER THEREON.—Recorded with the following observations :—

i. The taluk treasuries of Magadi and Devanhalli do not appear to have been examined in detail even once during the year, and the cash balance in the former was not examined more than once.

ii. The taluk treasuries at Holalkere and Holé-Narsipur were inspected in detail, thrice during the year, while the rest were inspected either once or twice as noted against them in the statement read above.

2. It is unsatisfactory to note that the Hassan and Channapatna taluk treasuries were not at all taken up for examination even once during the year under report. The Deputy Commissioners concerned will submit their explanation for the omission and see that such omissions do not recur

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts.

Exd.—H.A.R.

No 3291/Ea/1

Revenue DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, dated 10 1897

Rev 1611/11

81 36

From

E R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General and Revenue Depts

Sir,

With Reference to Government Proceedings No. 13292-300 dated 24th February 1893, R. D. 213-92 I have the honour to submit a statement shewing the number of times the Taluk Treasuries in the Province were inspected during the year 1896-97

It will be seen therefrom that all the Treasuries have been inspected twice and some more than twice during the year except a few Talukes in Soraba, Shimoga and Chitaldroog Districts which have been examined only once.

I have the honour to be

Sir

Your most obedient Servant

[signature]

for Comptroller

Submitted with d/letter
23/11/97 25/11/97

3473
N.591

DEPARTMENT

189

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Dept.

Dated 10/11/97

Despatched

Received

No. 3291 Enc. one
No.

SUBJECT MATTER.

Submitting a statement shewing the number of times a Taluk Treasury is on the Frontier in the Service suspected during the year 1896-97

Secretary's opn
7/11
Action as may be thought proper
Rec'd 19/11/97

Please see note

Gl Record Read

Q27213
File regn
23 no/11
2-11-97

Read:—

Letter No 3291 dated the 10th November 1897 from the Comptroller submitting with reference to Govt. Pro. No 13292-300 dated 4th February 1893, RF. 213-92 a Statement shewing the number of times the Taluk Treasuries in the Province were inspected during the year 1896-97.

(Here print the Statement)

No 4802-10 dated 23/12/97
of R.F. 213-92

Order thereon.

Recorded with the remark that in spite of the clear instructions laid down in Govt. Pro. No. 8547-55 dated 11th Dec/92 RF 213-92 the following Taluk Treasuries do not seem to have been examined more than once during the year.

District.	Taluk.
Bangalore.	1. Bangalore
	2. Magadi

Tumkur — 1. Tumkur

Shemoga — 1 Shemoga
2. Sorab.

Chitaldroog — 1 Chitaldroog
2. Hiriyur
3. Molkalmuru
4. Holalkere

Mysore — 1 Mysore
2 Hunsur.
3. Serungapatam
4. Mandya.
5. Krishnarajpete
6. Nagamangala.
7. Gundlepete.
8. Heggaddevankote
9. Malvalli.

The Dy Commissioners concerned are requested to submit their explanation for the omission.

2. The Comptroller is requested to report whether he examined any District Treasuries during the year, and if so when & at what places

Prides
1-12-97
Secretary

D.D
25/11/97
25/11/97

The Dy Commrs of Districts.
Comptroller.

(37)

1897-98

COVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 3rd December 1897

No. 4802-10 / R. F. 213-92

Recording, with certain remarks, the statement showing the number of times the Taluk Treasuries in the province were inspected during the year 1896-97.

M.G.C.P.B.—17-1-98—150

READ:—

Letter No. 3291, dated the 10th November 1897, from the Comptroller submitting, with reference to Government Proceedings No. 13292-300—R. F. 213-92, dated 4th February 1893, a statement showing the number of times the Taluk Treasuries in the province were inspected during the year 1896-97.

Statement showing the number of times the several Taluk Treasuries in the Province were inspected during the year 1896-97.

Name of Taluk Treasury.	By whom inspected.	Date of inspection.	Whether the examination was in detail or only the cash balance.	
			In detail.	Cash balance examined.
	BANGALORE DISTRICT.			
Bangalore ...	Mr. Annaj Rao, Assistant Commissioner ...	29th & 30th May 1897.	In detail.	
Hoskote ...	,, B. Kuppusami Naidu do	26th August 96 ...	...	Cash balance examined.
	Do	27th March 97 ...	Do	
Channapatna ...	,, M. Shama Rao do	28th August 96 ...	Do	
	,, K. Ramachandra Rao, Sub-Division Officer ...	17th May 97 ...	Do	
Kankanhalli ...	,, M. Shama Rao, Assistant Commissioner ...	13th July 96 ...	Do	
	,, B. Ramaswamaiengar do	16th June 97 ...	Do	
Anekal ...	Second General Assistant Commissioner	11th Nov. 96 ...	...	Do
	Mr. B. Kuppusami Naidu do	28th Dec. 96 ...	...	Do
	Do	13th March 97 ...	Do	
Nelamangala ...	,, N. Narasimmaiengar do	2nd Nov. 96 ...	...	Do
	,, K. Srinivasa Row do	14th May 97 ...	Do	
Dodballapur ...	,, N. Narasimmaiengar do	25th Nov. 96 ...	...	Do
	Do	27th June 97 ...	Do	
Magadi ...	,, K. Ramachandra Rao, Sub-Division Officer ...	29th do ...	Do	
Devanhalli ...	,, N. Narasimmaiengar, Assistant Commissioner ...	24th do ...	...	Do
	Do	29th do ..	Do	
	KOLAR DISTRICT.			
Kolar ...	Mr. M. Krishnaiengar, Assistant Commissioner ...	6th May 97 ...	Do	
	Do	25th June 97 ...	Do	
Mulbagal ...	,, Abdul Aziz do	24th Dec. 96 ...	Do	
	Do do	12th March 97 ...	Do	
Bowringpet ..	Do do	17th & 19th April 97.	Do	
	,, A. Rangaswamaiengar, Deputy Commissioner ...	27th June 97 ...	Do	
Chintamani ...	,, Abdul Aziz, Assistant Commissioner ...	17th August 96 ...	...	Do
	Deputy Commissioner	17th Sept. 96 ..	...	Do
	Mr. Abdul Aziz, Assistant Commissioner	30th Dec. 96 ...	Do	
	Do	30th June 97 ...	Do	
Chikballapur ...	Sub-Division Officer, Chikballapur	18th & 20th July 96...	Do	
	Deputy Commissioner	4th Sept. 96 ...	...	Do
	Mr. K. Doraswami Iyer, Sub-Division Officer ...	21st & 22nd Dec. 96...	Do	
	Do	13th April 97. ...	...	Do
	Do	7th June 97 ...	Do	
Sidlaghatta ...	,, Abdul Aziz, Assistant Commissioner	28th Dec. 96 ...	Do	
	Do	27th April 97 ...	Do	
Bagepalli ...	Deputy Commissioner	13th Sept. 96 .	...	Do
	Mr. K. Doraswami Iyer, Sub-Division Officer ...	1st Feb. 97 ...	Do	
	Do	28th June 97 ..	Do	

Name of Taluk Treasury.	By whom inspected.	Date of inspection	Whether the examination was in detail or only the cash balance.	
			In detail.	Cash balance examined.
Goribidnur ...	Deputy Commissioner	9th Sept. 96 ...		Cash balance examined.
	Mr. K. Doraswami Iyer, Sub-Division Officer ...	10th & 11th June 97 ...	In detail.	
	Do	30th June 97 ...	Do	
Madur ...	Deputy Commissioner	11th Nov. 96 ...	...	Do
	Mr. Abdul Aziz, Assistant Commissioner	23rd Dec. 96 ...	Do	
	Deputy Commissioner	26th Jan. 97 ...	...	Do
	Mr. Abdul Aziz, Assistant Commissioner...	26th June 97 ...	Do	
	TUMKUR DISTRICT.			
Tumkur ...	Mr. T N. Mir Kamaludin Alli Khan, Assistant Commissioner.	23rd Jan. 97 ...	Do	
Gubbi	Treasury Assistant Commissioner	19th Sept. 96 ...	Do	
	Mr. T. N. Mir Kamaludin Alli Khan, Assistant Commissioner.	30th May 97 ...	Do	
Tiptur ...	Treasury Assistant Commissioner	20th Sept. 96 ...	Do	
	Deputy Commissioner	17th April 97 ...	Do	
Chiknayakanhalli.	Mr. T. N. Mir Kamaludin Alli Khan, Assistant Commissioner.	24th Jan. 97 ...	Do	
Pavagada ...	,, M. Narain Rao, Deputy Commissioner ...	19th April 97 ...	...	Do
	Do	6th Nov. 96 ...	Do	
	,, T. N. Mir Kamaludin Alli Khan, Assistant Commissioner.	2nd Jan. 97 ...	Do	
	,, M. Narain Rao, Deputy Commissioner ...	13th April 97 ...	Do	
Maddagiri ...	,, T. N. Mir Kamaludin Alli Khan, Assistant Commissioner.	26th July 96 ...	Do	
	,, M. Narain Rao, Deputy Commissioner ...	28th April 97 ...	Do	
Sira ...	,, T. N. Mir Kamaludin Alli Khan, Assistant Commissioner.	6th Sept. 96 ...	Do	
	,, M. Narain Rao, Deputy Commissioner ...	18th Nov. 96 ...	...	Do
	,, K. R. Srinivasaiengar, Assistant Commissioner ...	10th Feb. 97 ...	Do	
Kunigal	,, T. N. Mir Kamaludin Alli Khan do ...	6th Nov. 96 ...	Do	
	,, C. Seshadraiengar do ...	13th May 97 ...	Do	
	SHIMOGA DISTRICT.			
Shimoga ...	Mr. Honnappa Naidu, Assistant Commissioner ...	29th & 30th Jan. 97 .	Do	
Tirthahalli ...	,, K. Ramachandra Rao do	14th Jan. 97 ...	Do	
	Honnappa Naidu do	31st do ...	Do	
	,, C. B. Seshagiri Rao do	13th April 97 ...	...	Do
Channagiri ...	Honnappa Naidu do	13th Jan. 97 ...	Do	
	C. B. Seshagiri Rao do	6th Feb. 97 ...	...	Do
	Do do	10th June 97 ...	...	Do
Sagar ...	,, Honnappa Naidu do	30th Dec. 96 ...	Do	
	,, H. V. Nanjundayya, Sub-Division Officer ...	13th Feb. 97 ...	...	Do
Nagar ...	,, Honnappa Naidu, Assistant Commissioner ...	31st Dec. 96 ...	Do	
	,, H. V. Nanjundayya, Sub-Division Officer ...	8th Feb. 97 ...	...	Do
Sorab ...	,, M. Ramachandra Rao, Assistant Commissioner ...	16th Jan. 97 ...	Do	

Financial, dated 3rd December 1897.

Name of Taluk Treasury.	By whom Inspected.	Date of inspection.	Whether the examination was in detail or only cash balance examined.	
			In detail.	Cash balance examined.
Honnali ...	Mr. Honnappa Naidu, Assistant Commissioner ...	25th Dec. 96 ...	In detail.	
	,, C. B. Seshagiri Rao do	13th Jan. 97 ...	...	Cash balance examined.
	,, M. Ramachandra Rao do	3rd March 97 ...	...	Do
	,, Honnappa Naidu do	11th June 97 ...	Do	
Shikarpur ...	Do do	28th Dec. 96 ...	Do	
	,, M. Ramachandra Rao do	2nd April 97 ...	...	Do
	KADUR DISTRICT.			
Chikmagalur ...	Mr. Komarasami Naik, Assistant Commissioner ...	19th Dec. 96 ..	Do	
	,, B. Ramaswamaiengar do	9th June 97 ...	Do	
Kadur ...	Do do	28th Dec. 96 ...	Do	
	,, Komarasami Naik do	28th & 29th June 97 ...	Do	
Mudgere ...	Do do	10th Jan. 97 ...	Do	
	,, B. Ramaswamaiengar do	24th June 97 ...	Do	
Koppa ...	Deputy Commissioner	26th Nov. 96 ...	Do	
	Mr. B. Ramaswamaiengar, Assistant Commissioner ..	21st April 97 ...	Do	
Tarikere ...	,, Komarasami Naik do	20th March 97 ..	Do	
	Do do	30th June 97 ...	Do	
	CHITALDRUG DISTRICT.			
Chitaldrug ...	Deputy Commissioner	7th & 8th Jan. 97 ...	Do	
Challakere ...	Do	27th July 96 ...	Do	
	Mr. C. Krishna Rao, Assistant Commissioner ...	2nd to 4th Jan. 97 ...	Do	
Hiriyur ...	,, Mir Nizamudin Alli Khan do	28th Jan. 97 ...	Do	
Davangere ...	Deputy Commissioner	12th & 14th Feb. 97 ...	Do	
	Mr. C. Krishna Rao, Assistant Commissioner ...	6th May 97 ...	...	
	Deputy Commissioner	16th June 97 ...	Do	
Jagalur ...	Do	21st July 96 ...	Do	
	Do	16th Dec. 96 ...	Do	
	Mr. C. Krishna Rao, Assistant Commissioner ...	24th April 97 ...	Do	
Molakalmuru ...	Do do	20th & 21st Dec. 96 ...	Do	
Holalkere ...	,, M. S. Narayan Rao, Deputy Commissioner ...	24th March 97 ...	Do	
	MYSORE DISTRICT.			
Mysore ...	Mr. N. Venkata Rao, Assistant Commissioner ...	27th Nov. 96 ...	Do	
T. Narsipur ...	,, Chengiah Chetti do	13th do ...	Do	
	,, P. Srinivasa Rao do	29th & 30th April 97 ...	Do	
Hunsur ...	,, N. Venkata Rao do	15th June 97 ...	Do	
Seringapatam ...	,, Narainaiengar do	15th & 16th April 97...	Do	
Mandya ...	,, P. Panchanatha Rao, Sub-Division Officer ...	19th Dec. 96 ...	Do	
Krishnarajpete ...	,, K. P. Puttanna Chetty do	4th March 97 ...	Do	
Nagamangala ...	Do do	10th April 97 ..	Do	
Nanjangud ...	,, Chengiah Chetti, Assistant Commissioner ...	11th Nov. 96 ...	Do	
	Deputy Commissioner	28th Dec. 96 ...	...	
	Mr. H. Ramanujaiengar, Assistant Commissioner ...	15th May 97 ...	Do	

Name of Taluk Treasury	By whom inspected.	Date of inspection.	Whether the examination was in detail or only cash balance examined.	
			In detail.	Cash balance examined.
Chamrajnagar ...	Mr. Chengiah Chetti, Assistant Commissioner ...	16th Nov. 96 ...	In detail.	
	Deputy Commissioner	1st Jan. 97 ...	—	Cash balance examined.
	Mr. H. Ramanujaiengar	20th April 97 ...	Do	
Gundlupet ...	Deputy Commissioner	11th Jan. 97 ...	Do	
Heggaddevankote	Do	28th March 97 ...	Do	
Yedatore ...	Mr. M. Shama Rao, Assistant Commissioner ...	22nd April 97 .	...	Do
	Do do	4th April 97 ...	Do	
Malvalli ...	Mr. Narayanaiengar do	4th & 8th Jan. 97 ...	Do	
	HASSAN DISTRICT.			
Hassan ...	Mr. Honnappa Naidu, Assistant Commissioner	28th Oct. 96 ...	Do	
	„ T. Paramasiva Iyer do	30th June 97 ...	Do	
Belur ...	„ Honnappa Naidu do	24th Oct. 96 ...	Do	
	Deputy Commissioner	25th March 97 ...	Do	
Arsikere ...	Mr. Honnappa Naidu, Assistant Commissioner ...	21st Oct. 96 ...	Do	
	„ J. W. Knight do	5th May 97 ...	Do	
Manjarabad ..	„ Honnappa Naidu do	9th Oct. 96 ...	Do	
	„ F. Bowring do	24th March 97 ...	...	Do
Holé-Narsipur ...	„ Honnappa Naidu do	13th Oct. 96 ...	Do	
	„ J. W. Knight do	17th April 97 ...	...	Do
	Deputy Commissioner	6th May 97 ...	Do	
Channarayapatna...	Mr. Honnappa Naidu, Assistant Commissioner ...	19th Oct. 97 ...	Do	
	Deputy Commissioner	30th June 97 ...	Do	
Arkalgud ...	Mr. Honnappa Naidu, Assistant Commissioner ...	15th Oct. 97 ...	Do	
	„ F. F. Bowring do	12th April 97 ..	...	Do
	Deputy Commissioner	11th May 97 ...	Do	

No. 4802-10—R. F. 213-92, DATED BANGALORE, 3RD DECEMBER 1897.

ORDER THEREON.—Recorded with the remark that in spite of the clear instructions laid down in Government Proceedings No. 8547-55—R. F. 213-92, dated 11th December 1892, the following Taluk Treasuries do not seem to have been examined more than once during the year:—

District.	Taluk.	District.	Taluk.
Bangalore.	1. Bangalore.	Mysore.	1. Mysore.
	2. Magadi.		2. Hunsur.
Tumkur.	1. Tumkur.		3. Seringapatam.
Shimoga.	1. Shimoga.		4. Mandya.
	2. Sorab.		5. Krishnarajpete.
Chitaldrug.	1. Chitaldrug.		6. Nagamangala.
	2. Hiriyur.		7. Gundlupet.
	3. Molakalmuru.		8. Heggdevankote.
	4. Holalkere.		9. Malvalli.

The Deputy Commissioners concerned are requested to submit their explanation for the omission.

2. The Comptroller is requested to report whether he examined any District Treasuries during the year, and if so, when and at what places.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Comptroller to the Government of Mysore.

Exd.—H.A.R.

81(38)

5436
R 3278

1897-98

From
The Dy. Commissioner, of the
Bangalore District.

To
The Secretary to the
Govt. of Mysore
Rev. & Genl. Depts

Dated 29th
Despatched 28th
Received January 98

General No.
D No. 986

Enclosure No

Govt. Order No. 4802-10
R2 213-92
8 - 3? Dec. 1897.

States that his
unable to state why
the Treasuries at Bangalore
& Kolar were not in-
-spected more than once
in 1896-97, as he was ab-
-sent in charge —

DK

Dec 31/1/98
S

Inwarded
Rec may be filed
R 31/1 (50 yr. -ment
Optical
Measure

D. V. No 986

Bangalore District
Dy. Commissioner's Office
Bangalore 27th January 1898

To,

The Secretary
to the Government of Mysore
Revenue and General Departments.

Sir,

With reference to para 1
of Government order No. 4802-10,
R.F. 213-92.
of the 3rd December 1897, enquiring
why the treasuries at Bangalore and
Magadi were not inspected more
than once in the year 1896-97, I beg
to state that as I was not then in-
charge of this District, I am unable
to say why the said treasuries were not
inspected twice, as per standing orders
of Government.

I have the honor to be,
Sir,
Your most obedient servant,

Dy. Commissioner,
Bangalore District.

Views

THE ENTRIES IN THIS FORM ARE TO BE RENEWED OR RE-ATTESTED EVERY FIVE YEARS; EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF AND THE DATE THEREOF CLEARLY SHEWN.

ಈ ನಮೂನೆಯಲ್ಲಿ ಪ್ರತಿ ಐದು ವರುಷಗಳಿಗೊಂದಾವರ್ತಿ ದೃಢೀಕರಿಸಲ್ಪಡತಕ್ಕದ್ದು; ಅಥವಾ ಬರಿಯತಕ್ಕದ್ದು ಪ್ರತಿ ಬರವಣಿಗೆಯು ಚನ್ನಾಗಿ ರೂಲು ಹಾಕಿ ಬರಿಯಲ್ಪಡತಕ್ಕ ಮತ್ತು ಅದನ್ನು ಪರಿಷ್ಕಾರವಾಗಿ ತೋರಿಸತಕ್ಕದ್ದು.

Name of Officer. ಪುದ್ಯೋಗಸ್ಥನ ಹೆಸರು.	Caste or Race. ಜಾತಿ ಅಥವಾ ಕುಲ.	Residence. ವಾಸಸ್ಥಳ.	Father's: ತಂದೆಯು: Name. ಹೆಸರು.	Residence. ವಾಸಸ್ಥಳ.	Date of Birth. ಹುಟ್ಟಿದ ತಾರೀಖು.	Age. ವಯಸ್ಸು. Years. ವರುಷಗಳು	Months. ತಿಂಗಳು ಗಳು.	Days. ದಿನಗಳು.	Exact Height. ಸರಿಯಾದ ಪುನ್ನತ. Feet. ಅಡಿ.	Inches. ಅಂಗುಲ ಗಳು.	Personal marks for identification. ಗುರುತು ಹಿಡಿಯುವದಕ್ಕೋಸ್ಕರ ಶರೀರ ಸಂಬಂಧವಾದ ಚಿನ್ಹೆಗಳು.	Date of Entry into Service. ಪುದ್ಯೋಗದಲ್ಲಿ ಸೇರಿದ ತಾರೀಖು.	Signature of Officer. ಪುದ್ಯೋಗಸ್ಥನ ಸೈ.	Signature and Designation of the Head of the Office. ಕಛೇರಿಯ ದೊಡ್ಡ ಪುದ್ಯೋಗಸ್ಥನ ಕೈ ಬರಹ ಮತ್ತು ಅಧಿಕಾರ.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1839 [illegible] 3	43	10	.	5	5	[illegible]	1870 [illegible]	[illegible]	[illegible]

1 Name of Appointment. ಉದ್ಯೋಗದ ಹೆಸರು	2 Whether substantive or acting, and whether permanent or temporary. ಬದಲಿಯೇ ಅಥವಾ ಆಕ್ಟಿಂಗ್ ಮತ್ತು ಕಾಯಮೇ ಅಥವಾ ಹಂಗಾಮಿಯೇ.	3 If acting, here state the Substantive Appointment. ಆಕ್ಟಿಂಗ್ ಆದರೆ ನಿಯತವಾಗಿ ಯಾ ಉದ್ಯೋಗವನ್ನು ಇಲ್ಲಿ ನಮೂದಿಸತಕ್ಕದ್ದು.	4 Pay. ಜಂಬು.	5 Acting Allowance. ಆಕ್ಟಿಂಗ್ ಅಲೌನ್ಸು ಯಾವುದು ಸುನಮು.	6 Date of commencement of Appointment. ಉದ್ಯೋಗದ ಆರಂಭದ ತಾರೀಖು	7 Signature of Officer. ಉದ್ಯೋಗಸ್ಥನ ಸಹಿ ಬರಹ.
[illegible]	[illegible]	[illegible]	10 15		1870 [illegible] [illegible] [illegible] [illegible] 79-9-1	

[illegible]

8	9	10	11	12
Character of Officer. *ury need be made in this Column except when there ing either good or bad to be recorded. Suspension noted here when the order of suspension is passed, and re-mstatements in like manner.* ಗಸ್ಥನ ಯೋಗ್ಯತೆ ಪೊಳ್ಳೀದನ್ನು ಅಥವಾ ಕೆಟ್ಟದ್ದನ್ನು ಬರಿಯ ಸಂದರ್ಭಗಳಲ್ಲಿ ಹೊರತು ಈ ಮನೆಯಲ್ಲಿ ಬರಿಯಕೂಡದು. ಸಸ್ಪೆಂಷ್ಕುಂ ಆದಾಗ ಸಸ್ಪೆಂಡನ್ನು ಮತ್ತು ಹಾಗೆಯೇ ಪುನಃ ಉಳ್ಳಿ ಬಂದು ದಾಖಲಾದ್ದನ್ನು ಕುರಿತು ದಾಖಲೆ ಬರಿಯತಕ್ಕದ್ದು.	Signature and designation of immediate Head of the Office. ಕಚ್ಚೇರಿಯ ಸಾಕ್ಷಾತ್ ಮೇಲ್ಕಟ್ಟ ದೊಡ್ಡ ವುದ್ಯೋಗಸ್ಥನ ಕೈ ಬರಹ ಮತ್ತು ಅಧಿಕಾರ.	Date of termination of Appointment. ವುದ್ಯೋಗದ ಆಖೈರಿನ ತಾರೀಖು.	Reason of termination, *e. g., transfer, promotion, return of permanent incumbent.* ಆಖೈರಾದ ವರ್ಗವಾದ ಬಡತಿ ಆದ ತನ್ನ ಕಾಯಂ ನವುಕರಿಗೆ ವಾಪಸು ಹೋದ ಕಾರಣ.	Signature and designation of immediate Head of the Office. ಕಚ್ಚೇರಿಯ ಸಾಕ್ಷಾತ್ ಮೇಲ್ಕಟ್ಟ ದೊಡ್ಡ ವುದ್ಯೋಗಸ್ಥನ ಕೈ ಬರಹ ಮತ್ತು ಅಧಿಕಾರ.
very trustworthy man & knows his work well unpunctual. 28 11 82 Assistant Surgeon Anekal		31-8-79	ವರ್ಗ	

Office work very fair
Mr Krishnaiya
2nd Asst Surgeon

28-4-83

SERVICE BOOK

OF

ಸರ್ವಿಸ್ ಬುಕ್ಕು.

Name.
ಹೆಸರು.

Caste or Race.
ಜಾತಿ ಅಥವಾ ಕುಲ.

Residence.
ವಾಸಸ್ಥಳ.

Father's
ತಂದೆಯ
Name.
ಹೆಸರು.

Residence.
ವಾಸಸ್ಥಳ

Date of Birth
ಹುಟ್ಟಿದ ತಾರೀಖು. 1839

(General Serial No. 30.)

1892

From

The Dy Commissioner
Mysore Distr

To The Controller
in Mysore

Dated 23 June 1892

Despatched 27 JUN 92

Received

CONTROLLER'S OFFICE
MYSORE

Enclosures No. 1 2

General No. 618
No

Sir,

I have the honor to append a memo shewing the discrepancies found by Mr Krishna Iyengar Treasury Officer in this District at his inspection of the Nanjangud Taluk Treasury on the 13th Instant.

The explanations of the Tahsildar and Nagadu Amanat a which have been called for will be sent on receipt

I have the honor to be
Sir
Your Most Obedient Servant

A [illegible]
Dy Commissioner
Mysore Distr

Rec'd 6 Jul 92

Ex 3 Daily Statements

(An actual defacement of 1-6)

| | | |

49

(General Serial No. 28.)

1892 No 2

From Jamaica

To The Secretary
Imperial

Dated 5th July

Despatched 5th July

Received

General No. 46
No. 189

Enclosures—Number

Mr Sachet 4-6-6
dated 23rd June 92

I have the honour
Request that he
will be so good
as to cause the
Documents & Plans
of the Breakwater
at the Admiralty

To 47

The Comptroller to
Mysore Government.

Dated 24 November 92.

No 7283 / R946-92 Dy.
24-11-92
29

His letter No 2013. of 20-10-92.
subg correspondence in re
deficiency of 1 anna 6 pies
found at the inspection of the
Nanjangode Taluk Treasury
and requesting to invite the
Dy Commissioners attention
to the circular in re verification
of cash balances of Taluk
Treasuries

reply to observe
Has the honor
that the remark contained
in para 3 of the above letter
beginning with the words "I
enclose a memo" &c. is not
clear. Does the Comptroller
mean to say that there is
any case of a Taluk Treasy
not being inspected at all
Whether at the Jamabandy
time or otherwise Does the
Statement annexed to the
Comptrollers letter include
or exclude the inspection

(General Serial No. 30.)

18

From

The Chief Secretary to the Dewan of Mysore.

To

Dated

Despatched

Received

Enclosures No.

General No.
No.

at Jamabandy fund.
In the former case the
statement requires
revision and careful
verification.
A very early reply
is required

By Order

Dy Sec

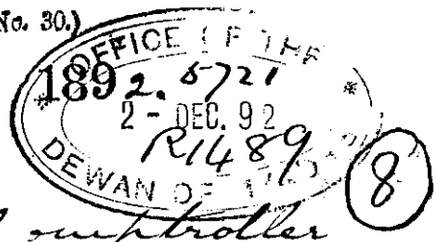
Chief Secretary

7/11

AK.
27/11

818

(General Serial No. 30.)



1892. 5721
R1489
8

From

The Comptroller

To

The Chief Secretary
to the Dewan of Mysore

Dated

Despatched December

Received

Enclosures No.

General No. 2845
No

Stating that the Taluk Treasuries have not since June 1888, been inspected in view of periodical verification as is required by Revenue officers but by the Jamabandy officer once a year

R. Ref. MMc 9/12

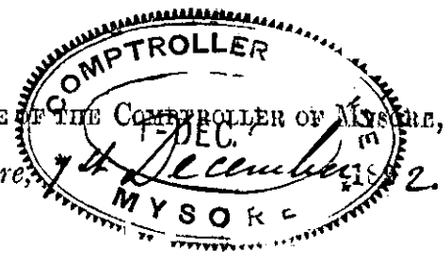
Submitted with Memo for orders

20/1/93

Read 3/12

Read 5-12-92

No. 2845



OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 1st December 1892.

From

The Comptroller of Mysore.

To

The Chief Secretary to the Dewan of Mysore.

With reference to your docket No 7283 / R 946-92 dated 24/29 November 1892, I have the honor to state, from the information forthcoming in this Office that some of the Taluq Treasuries in the Province have not been since June 1888, the date of the orders requiring periodical verification of Taluq Cash Balances by Revenue Officers on their periodical tours, been inspected, except by the Samahandy Officers once a year, as stated in para 3 of my letter No 2014 dated

26 October 1892. The memo
shewing the dates of suspect
ions made enclosed in
my letter No 2014 dated
20th October 1892 excludes
those by Canadian Officers
I have the honor to be
Sir
Your most obedient Servant
by Cable
Comptroller

(12) 819

No 8547-55 Dt. 16-12-92
R.F. 213-92 19

Order

The Government of His Highness the Maha Rajah are pleased to issue the following instructions in regard to the inspection of Treasuries in the Province.

The Deputy Commissioner or one of his Assistants should inspect once at least every six months every Taluk Treasury in the District and report the result of his Examination to the Comptroller.

2 Similarly the Comptroller should inspect

inspect not less
than once in every two
years, every District
Treasury in the Provin
and issue needful
instructions to the
Officers concerned, reporting to Govt
such facts as may in
his opinion require
the orders of Government

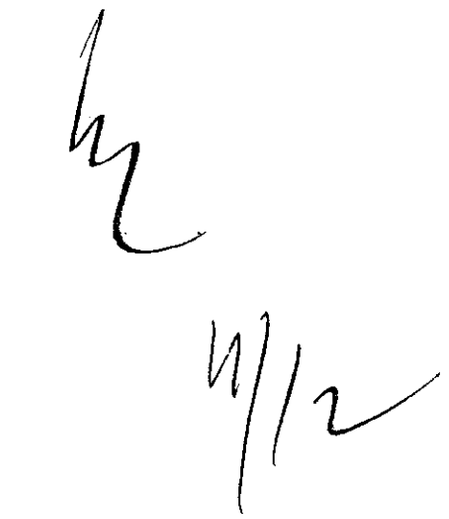
Pmtr [illegible] 16/1/60
(Chief Secretary

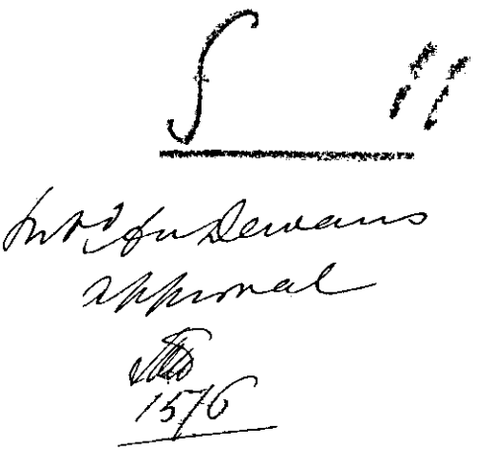
D/ D/

2o The Comptroller to the
Govt of Bellypore
D/ Commrs of Distrn

3 Attorney examine &
hearing attention
shd be paid to the defects
pointed out and the
instructions issued as
the persons exam with
a view to seeing whether
the defects have been
corrected and the
instructions have been
carefully carried on
The Comptroller will
be pld Examine & insert
a Query on this point
among the [illegible] queries
& the answers in the

Inscribed form for
Teaming inspection sport





(10)

Proceedings of the Government of His Highness the Maharaja of Mysore, Revenue, dated 11th December 1892.

No. 8547-55—R. F. 213-92, DATED, BANGALORE, 11TH DECEMBER 1892.

ORDER.—The Government of His Highness the Maharaja are pleased to issue the following instructions in regard to the inspection of Treasuries in the Province :—

1. The Deputy Commissioner or one of his Assistants should inspect once at least every six months every Taluk Treasury in the District and report the result of his examination to the Comptroller.

2. Similarly, the Comptroller should inspect not less than once in every two years, every District Treasury in the Province and issue needful instructions to the officers concerned, reporting to Government such facts as may in his opinion, require the orders of Government.

3. At every examination of a Treasury, attention should be paid to the defects pointed out and the instructions issued at the previous examination, with a view to seeing whether the defects have been corrected and the instructions have been carefully carried out. The Comptroller will be good enough to insert a query on this point among the list of queries to be answered in the prescribed form for Treasury inspection report.

Chief Secretary.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts.

Exd.—E.S.R.

1892.

GOVERNMENT OF MYSORE.

PROCEEDINGS.

Dated 11th December 1892.

No. 8547-55.
R. F. 213-92.

Issuing instructions on the subject of inspection of Treasuries in the Mysore State.

Mysore Govt. C. Press, Bangalore.—22-12-92—120.

Proceedings of the Govt. of H.H. the Maharaja of Mysore

Read—

(1) Letter No 2013 dated 20 October 1892 from the Comptroller of Mysore
(Print in extenso with Memo appended to it)

(2) Letter No 2845 dated the 1st Decr. 1892 from the same Officer
(Print in Extenso)

Order No 13292-300 / R.F. 213-92 dated January 1893.
3-1-93

The attention of Deputy Commissioners is drawn to the foregoing papers, with the remark that Government are surprised to observe lamentable neglect in those Taluks which are also Head Quarters of

on the part of the Revenue Officers in respect of the Revenue during the Famine and Scarcity of the Crops in

have not been inspected

Such disposal of stores cannot be [illegible]

Districts Deputy Commrs are requested to submit to the Comptroller at the end of each official year a statement showing the number of times each Taluk Treasury is inspected in their Districts. The Comptroller will report to Government instances of any neglect of order.

The papers noted in the margin will be printed and distributed with this order for the information of the officers concerned.

Chief Secretary

To the Comptroller
Deputy Commrs of Dists

Comptroller letter No 216 of 23 April 1888
2. Circular No 703-10/18 of 3 May 1888
(3) Proceedings No 8547-53 R.F. 213-92 dated 11 Dec 1892

703 is not in the file

Herewith Ord

Seen
This may pass
3/2/1

29/1

Draft

11

1892-93.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 4th February 1893.

No. 13292-300.
R. F. 213-92.

With original

Directing the Deputy Commissioners to submit to the Comptroller, at the end of each official year, a statement showing the number of times each Taluk Treasury is inspected in their Districts.

Mysore Govt. C. Press Bangalore.—17-2-93.—120.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 4th February 1893.

READ :—

(1) Letter No. 2013, dated 20th October 1892, from the Comptroller of Mysore.

1. I have the honor to submit for the information and orders of the Dewan the correspondence noted in the margin, regarding the deficiency of one anna and six pies found at the inspection of the Nanjangud Taluk Treasury by Mr. Krishnaiengar, Treasury Officer, of the Mysore District, on the 13th June 1892. The deficiency in the copper coins pointed out might have been due to a *bonâ fide* error as stated by the Deputy Commissioner. but had the instructions of this office No. 3916, dated 8th February 1890. on the subject of the recording of the daily transactions by Taluk Shroff been attended to, the error could not have occurred. The neglect of the observance of the instructions by the Shroff and Sheristadar has been suitably punished by the Deputy Commissioner and no further notice of the matter seems called for.

Letter No. 618, dated 23rd June 1892, from the Deputy Commissioner, Mysore District.

Letter No. 46, dated 4th July 1892, to the Deputy Commissioner, Mysore District.

Letter No. 967, dated 10th August 1892 from the Deputy

2. In connection with the subject, I beg to bring to your notice that the instructions conveyed in your No. 1848—129, dated 23rd June 1888, regarding the inspection of Taluk Treasuries by Revenue Officers on their periodical tours do not appear to have received that attention that they should have had.

3. I enclose a Memo showing the number of times the several Taluk Treasuries in the Province have been inspected, from which it will be observed that some have never been inspected except by the Jamabandi Officer once a year, during the collection season, and others seldom so inspected.

4. The matter is a very important one as affecting the interest of Government and I would suggest that the Deputy Commissioners' attention may be invited to your circular instructions, and they be asked to see that the Taluk Treasuries of their respective Districts are frequently inspected, and reported on in future.

Memo showing the number of times the several Taluk Treasuries have been inspected Officers on tour under Chief Secretary's No. 1848/129 dated 23rd June 1888

District.	*Taluk Treasury*		*Number of Times inspected.*
Bangalore District.	Bangalore Taluk Treasury	...	Not once.
	Hoskoté	do ...	Once in February 1889, once in November 1891 and once in July 1892.
	Kankanhalli	do ...	Not once.
	Closepet	do ...	Once in February 1892.
	Anekal	do ...	Once in November 1891 and once in July 1892.
	Nelamangala	do ...	Once in May 1888 and once in December 1891.
	Dodballapur	do ...	Once in September 1888 and once in December 1891.
	Magadi	do ...	Once in May 1888.
	Devanhalli	do ...	Once in 1888 and once in November 1891.
Kolar District	Kolar	do	Not once.
	Mulbagal	do ..	Not once.
	Bowringpet	do ...	Not once.
	Chintamani	do ...	Once in June 1890.

District.	*Taluk Treasury.*		*Number of Times inspected.*
Kolar District	Chikballapur Taluk Treasury		Once in July 1890.
	Sidlaghatta	do ...	Nil.
	Bagepalli	do ...	Once in June 1890.
	Gowribidnur	do ...	Once in July 1890.
	Malur	do ...	Nil
Tumkur District	Tumkur	do ...	Nil
	Gubbi	do ...	Once in July 1890, once in June 1891 and once in July 1892.
	Tiptur	do ..	Once in July 1888 and once in June 1891.
	Chiknayakanhalli	do ...	Once in September 1890 and once in July 1891.
	Maddagiri Taluk Treasury	...	Once in September 1891.
	Pavagada	do ...	Once in September 1891.
	Sira	do ...	Thrice. In August 1888, July 1891, and May 1892.
	Kunigal	do ...	Twice. In November 1888 and August 1891.
Shimoga District ...	Shimoga	do ...	Twice. In March 1889 and July 1889.
	Tirthahalli	do ...	Thrice. In May 1889, November 1889 and August 1892.
	Channagiri	do ...	Four times. In August 1888, August 1889, August 1890 and December 1891.
	Sagar	do ...	Six times. In September 1888, May 1889, September 1889, October 1890, November 1891 and September 1892.
	Nagar	do ...	Twice. In October 1890 and August 1892.
	Sorab	do ...	Six times. In September 1888, March 1889, May 1889, September 1889, October 1890 and November 1891.
	Honnali	do ...	Five times. In June 1888, September 1888, November 1889, October 1890 and June 1892.
	Shikarpur	do ...	Eight times. In September 1888, March 1889, April 1889, June 1889, August 1889, November 1889, October 1890 and November 1891.
Kadur District ...	Chikmagalur	do ...	Nil.
	Kadur	do ...	Once in July 1889.
	Mudgere	do ...	Thrice. In May 1888, September 1888 and July 1889.
	Koppa	do ...	Four times. In September 1888, May 1889, November 1889 and October 1890.

District.	*Taluk Treasury.*	*Number of Times inspected.*
Kadur District ...	Tarikere Taluk Treasury ...	Once in July 1889.
Chitaldroog District.	Chitaldroog do ...	Nil.
	Challakere do ...	Six times. In May 1888, July 1889 September 1889. May 1890, July 1890 and August 1891.
	Hiriyur do ...	Thrice. In July 1889, July 1890 and September 1891.
	Davangere do ...	Six times. In September 1888, February 1889, June 1889, August 1890, September 1891 and September 1892.
	Jagalur do ...	Thrice. In September 1888, March 1889 and July 1892.
	Molakalmuru do ...	Five times. In May 1888, May 1889, May 1890, July 1890 and November 1891.
	Holalkere do ...	Six times. In July 1888, January 1889, August 1889, May 1890, July 1890 and July 1891.
Mysore District ...	Mysore do ...	Nil.
	T. Narsipur do ...	Thrice. In September 1888, May 1890 and September 1890.
	Hunsur do ...	Once in July 1891.
	Seringapatam do ...	Once in May 1890.
	Mandya do ...	Nil.
	Attikuppa do ...	Once in May 1890.
	Nagamangala do ...	Once in December 1890.
	Nanjangud do ...	Four times. In May 1888, July 1890. January 1891 and June 1892.
	Chamarajnagar do ...	Two May 1890 and August 1891.
	Gundlupet Taluk Treasury ...	Nil.
	Heggadevankote do ...	Tw August 1888 and October 1890.
	Yedatore do ...	Once in August 1890.
	Malvalli do ...	Nil.
Hassan District ...	Hassan do ...	Nil
	Belur do ...	Nil.
	Arsikere do ...	Once in August 1891.
	Manjarabad do ...	Nil.
	Hole-Narsipur do ...	Once in September 1891.
	Channarayapatna do ...	Once in August 1891.
	Arkalgud do ...	Once in September 1891.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 4th February 1892.

(No. 618.)

I have the honor to append a Memo showing the discrepancies found by Mr. Krishnaiengar, Treasury Officer, Mysore District, at his inspection of the Nanjangud Taluk Treasury, on the 13th instant.

No.	Description.	Amounts shown in C. accounts.	Actual cash balance in Treasury.	Difference. Excess	Difference. Deficient.	Remarks.
1	Currency Note	65 0 0	65 0 0	...	...	
2	Rupees	12,771 0 0	12,780 0 0	9 0 0	...	
3	Half Rupees	877 8 0	884 8 0	7 0 0	...	
4	Quarter Rupees	575 12 0	556 4 0	...	19 8 0	
5	Two Anna pieces	307 4 0	309 8 0	2 4 0	...	
6	Half anna pieces	772 11 6	772 10 0	...	0 1 6	(An actual deficient of 0—1—6).
7	Quarter do	40 6 0	41 10 0	1 4 0	...	
8	Pie pieces	0 15 6	0 15 6	...	...	
		15,410 9 0	15,410 7 6	19 8 0	19 9 6	

The explanations of the Taluk Sheristadar and Nagadi Gumasta, which have been called for, will be sent on receipt.

(No. 46.)

His docket No. 618, dated 23rd June 1892.

Has the honor to request that he will be so good as to cause to be furnished to this office, the explanation of the Sheristadar and Nagadi Gumasta in regard the deficit of Re. 0—1—6 found in the Nanjangud Taluk Treasury on being inspected by Mr. Krishnaiengar on the 13th June 1892.

(No 967.)

This Office No. 618, dated 23rd June 1892. reporting the discrepancy found by Mr. Krishnaiengar, Treasury Officer, Mysore District. in Nanjangud Taluk Treasury.

In continuation of the above has the honor to forward herewith in original the explanations of Taluk Sheristadar and Nagadi Gumasta, with District Treasury Officer's remarks.

To be kindly returned when no longer required.

The deficiency of Re. 0—1—6 might have been due to *bonâ fide* error in counting, and is not in itself a serious matter. But it will be observed on an examination of the figures that the totals under the different denominations of coins according to the accounts differ widely from those on hand, and this can be accounted for, only on the supposition that the Sharroff has omitted to enter correctly in his register, the amounts received of each coin, in every transaction that occurred in the Treasury. The Sheristadar and Nagadi Gumasta are also responsible for allowing such a state of things. The fine of 1 rupee imposed on the Sharroff is quite inadequate for this irregularity. I have accordingly fined the Sharroff Rs. 10, and the Nagadi Gumasta and the Sheristadar Rs. 5 each, for failing to act up to the circular orders.

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(2) Letter No. 2845, dated the 1st December 1892, from the same officer.

With reference to your docket No. 7283—R. 946-92, dated 24th November 1892, I have the honor to state, from the information forthcoming in this office, that some of the Taluk Treasuries in the Province have not, since June 1888, the date of the orders requiring periodical verification of Taluk Cash Balances by Revenue Officers on their periodical tours, been inspected, except by the Jamabandi Officer once a year, as stated in para 3 of my letter No. 2014, dated 20th October 1892. The Memo showing the dates of inspections made, enclosed in my letter No. 2014, dated 20th October 1892, excludes those by Jamabani Officers.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue)—dated 4th February 1893.

No. 13292-300—R. F. 213-92 DATED BANGALORE, 4TH FEBRUARY 1893.

ORDER THEREON.—The attention of Deputy Commissioners is drawn to the foregoing papers, with the remark that Government are surprised to observe lamentable neglect on the part of Revenue Officers to inspect Treasuries during their periodical tours. Some of the Treasuries in those Taluks which are also Head Quarters of Districts have not been inspected. Such disregard of orders cannot be tolerated. Deputy Commissioners are requested to submit to the Comptroller at the end of each official year, a statement showing the number of times each Taluk Treasury is inspected in their Districts. The Comptroller will report to Government instances, if any, of neglect of orders.

2.—The papers noted in the margin will be printed and distributed with this order for the information of the officers concerned.

1. Comptroller's letter No. 216, dated 23rd April 1888.
2. Circular No. 703-10—18, dated 3rd May 1888.
3. Proceedings No. 8547-55—R. F. 213-92, dated 11th December 1892.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts.

APPENDIX.

(1). Comptroller's letter No. 216, dated 23rd April 1888, to the Chief Secretary to the Dewan of Mysore.

I have the honor to report for the information of the Dewan that under present arrangement the Cash Balances of Taluk Treasuries are verified only once a year on the inspection of the Jamabandi Officer when a report in detail is made to this office in the form prescribed for such inspection. It appears to me to be very desirable that Taluk Treasury Cash Balances should be verified oftener. This may be easily done by Deputy Commissioners and Assistant Commissioners during their periodical tours and a report sent to this office in the form of a letter to say that the Cash Balance of the Taluk Treasury inspected was verified and found to agree with the balance entered in the Taluk Cash Account for the day. Should the Dewan approve of my suggestion, I beg that the necessary orders on the subject may be issued in the Revenue Department.

(2). Circular No. 703-10—18, dated 3rd May 1888, from the Chief Secretary to the Dewan of Mysore, to the Deputy Commissioners of Districts.

Copy of the above letter No. 216, dated 23rd April 1888, from the Comptroller to the Government of Mysore, to the Chief Secretary to the Dewan of Mysore, is forwarded to the Deputy Commissioners of Districts for guidance.

(3). Proceedings No. 8547-55—R. F. 213-92, dated 11th December 1892.

No. 8547-55—R. F. 213-92 DATED, BANGALORE, 11TH DECEMBER 1892.

ORDER.—The Government of His Highness the Maharaja are pleased to issue the following instructions in regard to the inspection of Treasuries in the Province:—

1. The Deputy Commissioner or one of his Assistants should inspect once at least every six months every Taluk Treasury in the District and report the result of his examination to the Comptroller.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 4th February 1895.

2. Similarly, the Comptroller should inspect not less than once in every two years, every District Treasury in the Province and issue needful instructions to the officers concerned, reporting to Government such facts as may, in his opinion, require the orders of Government.

3. At every examination of a Treasury, attention should be paid to the defects pointed out and the instructions issued at the previous examination, with a view to seeing whether the defects have been corrected and the instructions have been carefully carried out. The Comptroller will be good enough to insert a query on this point among the list of queries to be answered in the prescribed form for Treasury inspection report.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts.

Exd.—M.A.

(General Serial No. 30.)

11077

1893

R2744

From The Coadjutor

To The Chief Secty
to the Government

Dated 30 March 93

Despatched 31

Received

Enclosures No. 2

General No 5911
No

Submitting for the orders of Government Copy of letter No 2523 of 23rd Ult from the Deby Comr of Chengalpet, together with a copy of this Office Circular No 1782 of 18th Idem

Rev. Mrs

31/3

Memo submd

26/4/93.

Read 1/4

No. 5011
Encl 2

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 30 th March 1893.

From E. R. Subroyan
~~A. RANGASWAMI IYENGAR,~~ ESQ.,
Comptroller of Mysore.

To
The Chief Secretary
to the Dewan
of Mysore.

SIR,

I have the honor to submit for the orders of Government copy of letter No. 2623 of 23rd February 1893 from the Deputy Commissioner of Shemoga, together with a copy of this Office Circular No. 1782 of the 8th idem, issued by me with reference to para 1 of Government Proceedings No. 8547-55 R.F. 213-92 of 11th December 1892.

I have the honor to be
Sir,
Your most obedient servant
E R Subroyan
Comptroller

V&P

(General Serial No. 30.)

1893:

From The Deputy Commissioner
Shimoga District

To The Comptroller
in Mysore
Bangalore

Dated 23rd February
Despatched Camp Anbaligolla
Received 23rd

Enclosures No.

General No 2623
No

Sir,

With reference to
the Financial depart-
-ment Circular No 1782
of the 8th Instant, I have
the honor to state with
much regret that a
half yearly inspection
of the Taluq Treasuries
according to the details
given in the form of
the annual inspection
report may not always
be feasible

The annual inspection
as per queries laid down

so

is generally speaking practicable only, when an Officer is in a Taluq Kasba for a number of days, and this usually happens at the Jamabandy time. On other occasions in a year the inspection of the cash, currency notes, Stamps &c and a general looking into as to how the Treasury work is going on, as hitherto done by me. Seems to be quite sufficient and in Conformity with the orders of Government on the subject.

2. I therefore beg to suggest that you will be good enough to reconsider the circular under reference with a view to the multifarious duties a Revenue Officer has to perform, while on tour in his District.

I have &c

(Signed) Abdul Rahiman, Khan Bahadur

Deputy Commissioner

Shimoga District

"Copy"

A. Dawn

Chief Assistant

to the Comptroller

Yalung Treasuries Half Yearly Inspection of 1893;

(General Serial No. 30.)

11 To 2

From The Comptroller

To The Deputy Commissioners of Districts

Dated 8
Despatched -
Received } February

Enclosures No.

Circular ~~General~~ No. 1782
No

The Comptroller has the honor to invite the attention of Deputy Commissioners of Districts to para 1 of Government Proceedings No. 8547-55 dated 11 Dec R.7.213-92 December 1892 in re Inspection of Yalung Treasuries at least every six months by the Deputy Commissioner or one of his Assistants accountants

and

and to request that the form of rep. to be adopted in communicating the results such inspections to this Office should be the detailed memo of instructions hitherto used by Jamabandy Officers annually.

Printed forms of this memo can be had on application from the Superintendent of Stationery and Printing Bangalore

(Signed) H. Eagles
for Comptroller

"Copy"

S. Rama Rau
Chief Assistant
to the Comptroller

V.A.O.

(13)

8112

Read:

Letter No. 5011 dated 30th March 1893 from the Comptroller to the Government of Mysore.

No. 20264-72 / R.F. 213-92 dt. 28-5-93 / 1-6

~~Orderthereon~~

Abstract:-

The Comptroller submits for orders copy of letter No. 2623 of the 3rd February 1893 from the Deputy Commissioner of the Shimoga District, ~~in addition to the office~~ stating with reference to the Comptroller's Circular No. 1782 of the 8th idem that ~~in~~ inspection of the Taluk Treasuries according to the details given in the form of the Annual Inspection report may not always be feasible, but is practicable only

based upon the above Govt. Order in Pro. No. 3292-300 dt. 4-7-93

a half-yearly

once a year at the
Jamabandi time when alone
an officer can afford to
be at a Taluk Head quarters
for a number of days, ~~last~~
and that on other occasions
the inspection of the cash,
Currency notes, Stamps &c
would be quite Sufficient,
and, asking ~~sorts~~ for a reconsideration
of the said Circular.

Otherwise 2 —

2. Government direct ~~Consider~~
that the detailed report
prescribed by the Comptroller
shall ~~Should~~ be submitted twice
a year, and that the cash balances shall be
verified and reported upon as
often as practicable and
oftener than twice a year
In all cases examination
should be without notice.

Secy Mem. forwarded
Draft
20/5/93
Chief Secty.
20/5
To the Comptroller to the Govt of Mysore
Dy Commrs of Dhtts.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 28th May 1893.

READ :—

Letter No. 5011, dated 30th March 1893, from the Comptroller to the Government of Mysore, submitting for orders copy of letter No. 2623 of the 3rd February 1893 from the Deputy Commissioner of the Shimoga District, stating with reference to the Comptroller's circular No. 1782 of the 8th idem, based upon the orders of Government contained in Proceedings No. 13292-300—R. F. 213-92, dated 4th February last, that a half-yearly inspection of the Taluk Treasuries according to the details given in the form of the annual inspection report may not always be feasible but is practicable only once a year at the Jamabandi time when alone an officer can afford to be at a Taluk Head-quarters for a number of days, and that on other occasions the inspection of the Cash, Currency notes, Stamps, &c., would be quite sufficient, and asking for a re-consideration of the said circular.

No. 20264-72—R. F. 213-92, DATED, BANGALORE, 28TH MAY 1893.

ORDER THEREON.—Government direct that the detailed report prescribed by the Comptroller shall be submitted twice a year and that the cash balances shall be verified and reported upon as often as practicable and oftener than twice a year. In all cases, the examination should be without notice.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts. 3 spare copies.

Exd.—K.S.

Draft (13)

1892-93.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 28th May 1893.

No. 20264-72.
R. F. 213-92.

With original draft

Directing that the detailed report on the inspection of Taluk Treasuries by Deputy Commissioners, prescribed in the Comptroller's circular No. 1782 of the 8th February 1893, be submitted twice a year, and that cash balances be verified and reported upon as often as practicable and oftener than twice a year.

Mysore Govt. C. Press, Bangalore.—6-6-93.—120.

(General Serial No. 30.)

9L (13)
145-96

1893. ~~6323~~ R3844

From The Comptroller of Mysore

To The Chief Secretary to the Govt of Mysore

Dated 7

Despatched 8/10 June

Received

Enclosures No./

General No. 6297
No.

Submits his report on the Inspection of the Mysore District Treasury on the 1st June 93.

Write my notes for an order. Let this Order be drafted & the draft submitted with the papers & with the papers which I have (in the notes) called for.

2/7

Rev Branch. Draft.
MRK
4/7/93

Recd 15.7.93
Draft submitted with references.
cs
18/7/93.

To the same no 1698 dt 24/7/93
R7 213-92

Q.
Submitted. The Comptroller should issue the needful instructions wherever the Rules have not been complied with. MRK
10/8/93

Recd 5/7

COMPTROLLER'S OFFICE
7 - JUN. 93
MYSORE

Gl 13

No. 6297

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 7th June 1893.

From E. R. Subrayar Esquire
~~A. RANGASWAMI IYENGAR, Esq.,~~

Comptroller of Mysore.

To

The Chief Secretary
to the Dewan
of Mysore

SIR,

I have the honor to submit my report on the inspection by me of the Mysore District Treasury on the 1st June 1893.

I have the honor to be
Sir,
Your most obedient servant
E R Subrayar
Comptroller

Financial Serial No. 130.

uestions for District Treasury Inspection, *Vide* Appendix ~~B~~ H of the Civil Account Code, Volume I, page ~~220~~. 247. (5th Edition).

NAME OF DISTRICT TREASURY. Mysore —

Procedure.

1. Are printed forms (chalans) available readily to persons having to pay money into the Treasury? — Yes —

2. Is money ever received without one? — No.

3. Are payments made before a formal order is obtained from the Treasury Officer? — No.

4. Are the payments entered in the Accountant's cash book before the voucher is actually cashed? — Yes —

5. Are check registers kept for all letters of credit and are all cheques entered therein before payment? Please state for what Departments such registers have been opened. — Yes Yes.
D. P. W.
Forest.
Palace, Mugeroy —
Post Office —

6. Is the daily balance sheet *fully* agreed with the accounts and the Treasurer's cash book before the establishment leaves office each evening or immediately on opening office next morning? Some of the balance sheets should be so compared by the Inspecting Officer. — Yes.

Compared and found correct —

7 Does the Treasury Officer roughly verify by inspection the cash balance in the sole charge of the Treasurer before signing a Treasurer's daily balance sheet?

yes—

8. Does the Treasury Officer see that the cash balance shown against each Taluk Treasury agrees with that shown in the Amildar's last return? Please see whether the Amildar's returns contain the initials or remarks of the Treasury Officer.

Apparently not done— Treasury Officer has not initialled nor passed any remarks — This should be done in future —

9. Are cash remittances between the Taluks and District Treasury watched by means of the daily accounts and balance sheet? Please give a statement of any sums in balance giving the reason.

10. Are the bill registers and other returns for the Comptroller's Office written up day by day?

yes—

11. How are the vouchers stored between the date of payment and of transmission to the Comptroller's Office?

Vouchers according to date and kept in covers—

12. Do Officers in charge of Taluk Treasuries certify on the first working day of the month to the personal verification of their balances?

yes—

13. Are the cash balances at Taluk Treasuries verified during the tours of District and Inspecting Officers, besides the usual annual inspection by the Jamabandi Officers? Enumerate the Taluk Treasuries so inspected within the last year

Dy Comm^r written to in the matter —

14. Is the cash balance in the District Treasury verified by the Deputy Commissioner or in his absence by the next senior officer not being the Treasury Officer on the 1st day of each month?

yes—

Pensions.

15. Is there a register kept of the permanent pay orders payable at the Treasury

yes—

16. Is the file of permanent pay orders complete according to that register? In case of pensioners paid at the Taluks, have the original orders been retained in the District Treasury, copies being sent to the Taluks?

Yes —

Yes —

17. Is it accessible to strangers, to any one but the Treasury Officer?

No.

18. Are the orders in good condition?

Yes.

19. Are all payments noted on them?

Yes —

20. Are any overfull of notes of payment?

None —

21. Are any permanent payable orders improperly detained when a pension has not been claimed for more than 6 months?

Two pensioners not claiming for 9 and 7 months respectively have now appeared with some reasons — a reference is pending on the subject with the Comptroller's office — Name Hyder Beer Syed Peer number 84 and 87 —

22. Does the Treasury Officer or the Treasurer in cases of doubt check the pensioner's marks with the original order before paying him?

Yes —

23. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence and recorded?

Every month proof obtained before payment —

Interests.

24. Is a register kept of Government of India Pro-Notes and Mysore Loan Debentures on which interest has been made payable at the Treasury and are the instructions of Circular No. 1625, dated 19th March 1885, regarding the enfacement of the latter by the Comptroller for payment of interest attended to?

Yes —

yes —

Deposits.

25. Are new deposit receipt registers opened every year with the balances remaining at close of the previous year?

Yes —

26. Does the Treasury Officer initial each deposit in the receipt register ? — Yes—

27. Does he ever question the admissibility of a deposit ? — yes-

28. Is the order for repayment passed without previous reference to the receipt register ? — No.

29. Is each payment noted against its corresponding credit in the receipt register at the time of payment, and initialled by the Treasury Officer ? — yes.

30. What personal ledgers are kept ? — None opened-

31. Is there a monthly interchange of accounts between the District Treasuries and the several Municipalities within the District as prescribed in Circular No. 1630, dated 27th April 1885 ? — yes-

yes-

32. Is a formal acknowledgment given by the Deputy Commissioner of the correctness of the balances certified by the Treasury Officer ?

Bills or Transfer Receipts.

33. Where are spare stores of bill forms kept ? — Kept inside the Treasury under lock and key with Treasury officer—

34. Under whose key ? — Treasury Officer

35. By what precautions - maintained in order ? — Test in boxes —

36. Is the numerical series of each class unbroken ? — yes —

37. Are the books of forms required for the day's use issued in the morning ? — yes —

38. And are they checked by the Treasury Officer on return in the evening ? — yes —

39. Are issue registers opened out before the year begins ? — yes - Book number not given the omission should be supplied —

40 Is the authority for issue of each bill noted in the issue register ? — yes —

41. Are the counterfoils of Transfer Receipts issued, initialled by the Treasury Officer and the Treasurer ? — yes —

42. Do they agree with entries in the issue register on the experience of a few taken at random ? — yes —

43. Are the issue of duplicates noted in the issue register ? — yes -

44. Are the cross checks given in Rule 14 Chapter 20 of Account Code, understood and applied ? — yes —

45. Where are files of original advices of bills drawn on the Treasury kept?

Cash accountant keeps them —

46. Are those from each Treasury kept together in order of dates?

yes —

47. Is the check register of bills payable written up daily from the advices received?

yes —

48. Does the Treasury Officer ever check the entries by the original advices?

Apparently not — a few entries may be checked by him every month — Says 10 per cent —

49. Is the column of amount totalled as soon as each page is filled and the total carried forward?

For 1892. not done — Omission should be filled up —

50. When bills are presented for payment are they checked with the check register of bills payable?

yes —

51. Are the dates of payment entered in the check register?

yes.

52. Is the date of payment also noted in the original advice?

yes —

53. Are paid bills numbered in order of payment and attached to the paid bills schedule and is it written up daily for transmission to the Account Office?

yes —

54. In old check registers of bills payable are lapses marked off on advices from the Comptroller?

yes —

District Savings Bank.

55. Is the Treasury open for business every day, Sundays and holidays excepted? — Yes.

56. Are all transactions posted in the journal at the time of their occurrence? — Yes.

57. Does the Treasury Officer initial each entry of receipt and repayment in the depositor's pass book? — Yes.

58. Does he compare each entry in the pass book with the corresponding entry, in the journal before initialling it? And does he see that the balance after each transaction is entered in the journal? — Yes
Not entered. There is no column in the journal for balance
Two journals are kept one for Deposits and another for withdrawals.

59. How does he satisfy himself that the ledger is properly kept, and is in agreement with the journal? — By occasionals Examination

60. Are the monthly registers of Taluk Treasuries embodied in the District journals of receipts and payments and are transfers from Taluk to District Treasury and from one Taluk to another effected in accordance with Circular No. 1627, dated 21st March 1885, as amended by Circular No. 1683, dated 10th March 1887? — Separate journal Books are kept, two for District two for Talukas.

Public Works Department.

61. Is every letter of credit entered at once in the column of balance in the register of cheques paid? — Yes.

62. Is anything credited in the register of cheques paid or in the Public Works pass books, but the amount of letters of credit issued by the Comptroller? — No

63. Is the pass book with the Executive Engineer? — yes.

64. How often does he send it to be written up? — Once a month.

65. Is the Treasury register kept up to date?

Yes—

66. Is it laid before the Treasury Officer before any new cheque is passed for payment?

Yes—

67. When are cheques paid at Taluk Treasuries posted in it?

As soon as Caccounts are received from the Taluks—

Cash.

68. What is the amount under double locks?

Rupees 155105—15—4

69. Is the treasure which is under double locks so kept in the boxes or other receptacles that one money is taken out of the box which has been the oldest filled?

Yes—

70. Has each chest a memo of its contents, altered and initialled by Treasury Officer whenever money is put in or taken out?

Yes—

71. Does the Treasury Officer register (in form 16) every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry?

Not done ordered to be done—

72. What is the amount in the Treasurer's hands at time of examination?

Rupees 4961—12—1
+ 4613 Rupees received on the day of inspection but transaction was not closed

73. Are the different kinds of coins kept apart?

Yes—

74. Is each kind kept in bags of uniform size?

Yes

75. Are there two locks to the outer door and who keeps the keys?

Yes - ~~two~~ locks-one key ~~is~~ Treasury Officer and the other with the Treasurer

76. Are the boxes and safes in good order? Are there two locks to each and who keeps the keys?

Yes -
No - only one Treasury Officer keeps it —

Financial, dated 8th January 1902.

(4) The sort of explanation, *viz.*, ignorance of the rules, offered by the Taluk Treasury, when any objection is taken by the District Treasury, is discreditable. The Deputy Commissioner should insist on all Treasury officials being well acquainted with the Taluk Manual.

(5) Failure to reply the Comptroller's references.—The reason assigned therefor being the non-receipt of information from the taluks, requires the serious attention of the Deputy Commissioners.

(6) Failure to prepare the accounts according to instructions conveyed by the Comptroller in his Memorandum of the 28th October 1899.—A methodical and systematic preparation of accounts as laid down by the Comptroller, should be strictly enforced.

2. The attention of the Deputy Commissioners is also drawn to other points noticed by the Comptroller and unswerving compliance with the rules of the Account Code and the instructions laid down in the Taluk Manual and the Comptroller's Memorandum and also Government Order No. 668-78—Fl. 65, dated 23rd July 1900, in regard to the preparation and submission of accounts, is expected from all the officers concerned.

3. The remarks of the Comptroller are found in the margin of the Inspection Notes. It is not clear who actually made the inspection.

4. The attention of the Comptroller is invited to Government Order No. 8547-55—R. F. 213-92, dated 11th December 1892, requiring him to inspect every District Treasury in the State not less than once in two years; and Government trust that the Comptroller will fully carry out the direction contained therein.

Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioners of Bangalore and Mysore Districts.
The Deputy Commissioners of other Districts.

Exd.—C.V.

1901-1902

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 8th January 1902

No. Fl. 946-54 / R. F. 213-92

Passing orders on the Comptroller's Notes of Inspection of the Bangalore and Mysore District Treasuries in May and June of 1901, respectively.

SBP—24-1-02—200

Draft Submitted for approval —

07/8/1902

Dotta Dewan

No. 7L 955-63 of 8/1/02
R.T 213-92

Read :-

Letter No. 188 dated 10th July 1901, from the Comptroller to the Government of Mysore, forwarding two statements ~~and~~ with a review on the working of the Treasuries in the State during the year 1899-1900 and part of 1900-01.

[The letter together with the statements and review to be printed in extenso.]

———o———

Order thereon :-

The two statements referred to deal with delays on the part of the several Treasuries in the submission of lists of payments and cash accounts, schedules and vouchers and other requisitions. The number of other mistakes and omissions is also marked therein against each District. The Comptroller's review shows the relative positions

positions of the Treasuries in regard to submission of accounts and answering objection slips.

2. Government agree with the Comptroller in his remark that with the exception of the State Huzur Treasury and the Kadur District Treasury, the working in all other District Treasuries was unsatisfactory, and that there has been considerable retrogression in punctuality, method and correctness. The Dy Comrs in the Treasury Department are requested one more to avoid the delays brought to notice, attend to the omissions and irregularities observed, adopt suitable measures to prevent their recurrence, and strictly adhere to the instructions already issued by Government in

It is a matter of regret and that the sad state of things should have continued even after the earnest endeavour by the Dy Comrs referred to in G.O. 668-78. Fl 65-97 25 July 1900 and the issue of the clear orders.

in the order above quoted.

in

3. In para 15 of the letter read above, the Comptroller submits proposals for constituting one Accounts Department including Revenue, Local and municipal Funds, Excise, Marine and all other miscellaneous sections, and placing it under the Treasury Assistant Comptroller, following the system obtaining in British India, as regards the Treasury, Dy Collector, and the establishment placed under him. The question is an important one, and the Dy Comrs are requested to favour Government with their opinion

opinion on the subject.

7 Separate orders have been issued regarding the Notes of Inspection of the Bangalore and Mysore District Treasuries made on 12th June 1901 and 28th May 1901, respectively.

Sd/-

9/8/01 Secretary.

To.

The Dy Comrs of Districts.
The Comptroller, Mysore
Government.

8 Govt note with approval the suggestion of the Comptroller that the Offrs of the account-Dept of the Dy Comrs Offices and of the Treasury should be required to pass an examination in the system of accounts, the Treasury account Code and the Secretariat Instructions are omitted from the Dy Comrs and the Comptroller be empowering such Officials and the examination which may be prescribed hereon.

5 The Treasury Officers it is feared do not sufficiently realize the importance of correct & prompt final and methodical work and if any of them show either apathy or ignorance of their duties in their discharge of these important duties, special Memos will be taken of such Officers. and the Comptroller & the Dy Comrs are requested

to report whenever necessary the names of such Officers for the orders of Govt.

6 There is however one improvement that the orders enumerated from the Treasury Officers should be carried out- viz to secure prompt attention and compliance from Taluq Officers by a direction to them as a duty that each

been laid down in the mode & style of correspondence and the high courts are requested to report whether any modification of the existing system is called for. It may however be distinctly laid down that ~~the~~ Residents & Sheristadars are expected to give their strict personal attention to the requisitions from the Staff Head Officer and any neglect on their part in this respect will be severely noticed by Govt.

Issue

(Sd) [illegible]
4.1.02

6/1

6/1/02

READ—

Letter No. 183, dated 10th July 1901, from the Comptroller to the Government of Mysore, to the Secretary to the Government of Mysore. General and Revenue Departments.

I have the honor to submit to Government two statements together with a short review showing the working of the Treasuries in the Province during 1899-1900, and part of 1900-01.—

2. From these it will be found that in spite of clear instructions and circular orders from this office there is yet a great want of punctuality in the submission of Treasury accounts and their accompaniments. The subsidiary returns and vouchers that ought to accompany the monthly accounts and without which no audit, compilation, and booking is possible in this office, are received complete sometimes, only in the third and fourth month following that to which they relate.

3. As regards the quality of work, it will be found that except in the State Huzur Treasury where payments are made on pre-audited bills, the number of audit objections issued is very heavy, showing that the Treasuries and disbursers responsible for the payments have not at all exercised that amount of examination and scrutiny which the Codal Rules require before payments are made.

4. Ever since I took charge of this office I have been frequently bringing these facts to the notice of the Government and during my inspection of these Treasuries, have always been impressing upon the officers concerned the great necessity there is for punctuality, exactitude and method in the preparation and submission of these original accounts, and explaining to them how, by strictly following a few simple rules laid down in the Civil Account Code, these can be effectually secured.

5. In the month of October 1899, I also prepared a circular memorandum embodying these simple rules in a less technical and more amplified form and sent it round to all the Deputy Commissioners of Districts with a D. O. letter begging for their personal attention to this important matter and for their co-operation in my endeavours to bring up the standard of efficiency of our Account Department as near as possible to that of the British Government.

6. In the month of June 1900, when all the Deputy Commissioners were assembled at Mysore, for the Royal Marriage, I availed myself of that opportunity and had a meeting of them all convened under the orders of Government. In this meeting I explained in detail where the defects lay and what the remedies were; but the meeting dissolved with a simple general promise from the Deputy Commissioners of a better state of things for the future. Government Order No. 668-78—Fl. 65, dated 23rd July 1900, was accordingly issued on these lines.

7. How far this promise has been fulfilled, what more personal attention has been since paid by the Deputy Commissioners to this branch of their office, the details in the accompanying statements and the reports of inspection of the accounts of the Bangalore and Mysore District Treasuries will show.

8. The reason generally assigned for this state of things is want of sufficient establishment. I give below a comparative statement of the scale of establishments of an average Collector's office in the Madras Presidency and of an average Deputy Commissioner's office in our Province :—

In British India. *Nellore District.*			In Mysore. *Shimoga District.*		
Area	... Sq. miles.	8,739	Area	... Sq. miles.	4,009
Population	...	... 1,220,236	Population	...	... 527,981
Revenue	...	Rs. 37,60,770	Revenue	...	Rs. 24,31,626

No.	Designation.	Pay.	No.	Designation.	Pay.
	English Department.				
		Rs.			Rs.
1	Head Clerk	150	1	Head Clerk 80-10-120	120
1	Clerk	70	1	Clerk	50
1	Do	50	1	Do	35
1	Do	45	1	Do	30
1	Do	35	1	Do	25
1	Do	30			
1	Do	25			
1	Do	20			
2	Do at 15 Rs.	30			
10	Total ...	455	5	Total ...	260

Statement showing scales of Establishment, etc.—*continued.*

In British India. *Nellore District.*			In Mysore. *Shimoga District.*		
No.	Designation.	Pay.	No.	Designation.	Pay.
	Vernacular.				
	Vernacular—	Rs.		Revenue—	Rs.
1	Sheristadar	200	1	Sheristadar 100-10-150	150
1	Clerk	70	1	Munshi	50
1	Do	60	1	Do	30
1	... ...	35	2	Do at 20 Rs.	40
2	Do at 30 Rs.	60	1	Anglo-Vernacular Clerk	25
2	Do at 25 Rs.	50	1	Temporary Excise Clerk	15
1	Do	20			
4	Do at 15 Rs.	60			
13	Total ...	555	7	Total ...	310
	Records.				
		Rs.			Rs.
1	Clerk	60	1	Record-keeper	40
1	Do	25	2	Assistant do at 20 Rs.	40
3	Do at Rs. 15	45			
5	Total ...	130	3	Total ...	80
	Account Department.				
	English—	Rs.		Revenue—	Rs.
	Head Accountant	85	1	Head Accountant	60
1	Accountant	45	1	Deputy do	40
1	Do	35	1	3rd do	30
1	Do	30	2	Accountants at 25 Rs.	50
1	Do	25	2	Do at 20 Rs.	40
3	Do at Rs. 20	60	1	Sayar-Muzrai accountant	35
4	Do at Rs. 15	60	1	Assistant	20
			1	Do	15
12	Total ...	340	10	Total ...	290
	Vernacular—			Excise—	
1	Accountant	45	1	Accountant	15
1	Do	35	1	Do	25
1	Do	20			
3	Do at Rs. 15	45			
18	Total ...	145	2	Total ...	40
				Local Fund Branch—	
			1	Head Clerk Rs. 30 to 35	35
			1	Deputy do Rs. 25 to 30	30
			1	Third do Rs. 20 to 25	25
				Fourth do Rs. 15 to 20	20
				Dufterbund	10
			5	Total ...	120

Financial, dated 8th January 1902.

Statement showing scales of Establishment etc.—*concluded.*

In British India. *Nellore District.*			In Mysore. *Shimoga District.*		
No.	Designation.	Pay.	No.	Designation.	Pay.
	Account Department—concluded.	Rs.		Treasury Account—	Rs.
			1	Accountant	50
			3	Do	35
			1	Do	30
			2	Do at 25 Rs.	50
			1	Do	20
			1	Do	15
			1	English Clerk and Record-keeper ...	15
			8	Total ...	215
18	Grand Total Account Department ...	485	25	Grand Total, Account Department ...	665
	Treasury Department. *Cash Branch.*				
1	Cash-keeper	125	1	Treasurer	100
1	Shroff	50	1	Shroff	25
1	Do	25	1	Assistant	20
2	Do at Rs. 15	30	2	Gumastas at Rs. 15	30
1	Accountant	25	1	Accountant	30
1	Do	20	3	Gollars at Rs. 7	21
1	Do	15			
1	Gollar	10			
1	Do	8			
2	Do at Rs. 7	14			
12	Total ...	322	9	Total ...	226
53	Grand Total ...	1,847	49	Grand Total ...	1,541

9. Taking into consideration the area, population and revenue of a medium Collectorate in the Madras Presidency it will be seen from the statement that the strength of our Deputy Commissioner's office as a whole compares very favorably with that of a Collector's office, though the members thereof are not in a few instances so highly paid.

10. In British India there is no separate branch of Revenue accounts as in this Province, both the branches being placed under one Gazetted Officer, the Treasury Deputy Collector, who is also personal assistant to the Collector. Why in this Province accounts were divided into two branches, one under the direct order of the Deputy Commissioner and another under his Treasury Assistant, I cannot find out from the records of my office. Both the accounts and returns being compiled from the same source of information, *viz.*, the village accounts, I do not know what necessity there was for two separate agencies for account both in the Taluks and in the District offices. But this much I can say, that this division is the cause of considerable delay, unnecessary correspondence and labor, in regard to the returns submitted to this office as well as in regard to those due to Government. Considerable differences are always noticed between the figures furnished by the Account Branch under the direct orders of the Deputy Commissioner and those of the Treasury Account Branch. This necessitates a great deal of correspondence, corrections and transfers, all of which can be avoided if the entire Account Branch be placed under the Treasury Assistant.

11. The class, description and number of these monthly and periodical returns are almost the same as in British India and all of them, with the single exception of the Land Revenue demand, collection and balance statement, are required to be compiled by the Account Department under the Treasury Deputy Collector. In this Province the Deputy Commissioner as President has direct charge of the Municipal, District and Local Funds General as also the compilation of the periodical returns, such as prices current, return of cattle, etc. All those returns which embody figures appearing in the Treasury accounts have to be sent to that branch for verification and certificate—an unnecessary labor and delay which can be avoided if the Treasury Assistant has charge of all District accounts and returns as in British India. I find that in the Taluks also there is a similar unnecessary division of work.

12. This distribution of work is also in a great measure responsible for the absence of personal interest in Treasury matters, both on the part of the Deputy Commissioners of Districts and of Amildars of Taluks. It has also created a general impression that the Treasury Assistant is the head of an independent office directly responsible to the Central Account office so much so that instances are not wanting of Deputy Commissioners and their Treasury Assistants exchanging communications in a formal official manner as between two independent offices. The same impression prevails in the Taluks also, the Amildar holding his Sheristadar directly responsible to the Treasury Assistant Commissioner and himself being independent of him. Government Order No. 10242—Gl. 203, dated 11th February 1879, directing that only such Assistant Commissioners as are in Revenue charge of Taluks should issue orders to the Amildars not those in charge of Treasuries has, not only strengthened this impression but has also in a great measure reduced the authority and prestige of the Treasury Assistants in the eyes of Taluk authorities. In British India the Treasury Deputy Collectors issue *orders* to the Tahsildars in the District under their own official designation as any other Deputy Collector.

13. In British India, a full-time Deputy Collector of some standing is always put in charge of the Treasury, so that he may not only be in charge of the Collector's office routine work as his personal assistant, but also devote his whole time to Treasury work and to the preparation of all accounts, returns, statements due from the Collector both to the Accountant General and to the Board of Revenue. In this connection, I beg to invite attention of Government to Article 341, Civil Account Code, Volume I, Correction List dated 15th December 1900.

14. My office has been recently organized and distribution of work made almost on the same lines as in British Account offices. With a few exceptions all the suggestions of Mr. Biddulph and the procedure laid down in British Account Code have been adopted and introduced. To carry out the reforms effectually and continue to maintain them in as systematic and methodical manner as is laid down in that Code, it is absolutely necessary that the same amount, of punctuality, method and system should obtain in the District and Taluk offices tha have to maintain, compile and submit the initial accounts on which the Provincial accounts an returns are based and from which they are compiled after due audit.

15. I beg, therefore, to suggest that (i) the establishment now employed on the Revenue, the Local and Municipal Funds, the Excise, the Muzrai and all other miscellaneous accounts and returns be amalgamated with the Treasury establishment and constituted into a single branch to be styled the Account Department and placed under the direct orders of the Treasury Assistant as in British India.

(ii) The present Revenue Head Accountant will be the chief ministerial officer of this branch.

(iii) The members of this establishment drawing above Rs. 20, scarcely one or two of whom have at present passed any examination in the Service Regulations and Account Code, should be gradually replaced by men who have passed such examination and duly qualified themselves.

(iv) All Probationary Assistant Commissioners that may hereafter be entertained and also Extra Assistant Commissioners that may hereafter be appointed, be called upon to pass an examination in the Codes and undergo a training for at least three months in my office in view to acquire sufficient practical knowledge of the Treasury procedure and the general system of accounts.

(v) The Amildars and Taluk Sheristadars should also be called upon to pass examination in Service Regulations and the first part of Civil Account Code, Volume I, and the Taluk Treasury Manual compiled by me. The Head and Nagadi gumastas of Taluks should be made to pass an examination in the Taluk Manual.

(vi) The Taluk Sheristadars should, as a rule, be recruited from the Account Branch of the Deputy Commissioner's office.

16. I need scarcely add that this distribution of work and responsibility has the further advantage of relieving the head of a District from a great deal of worry and office routine and affording him more time to devote for inspection and administration of his District.

Statement showing the working of the Treasuries in the Mysore State for the year 1899-00.

Name of Treasury.	List of payments and cash account.	No. of days delayed.	Number of returns delayed—average.			Bills wrongly paid.			Number of vouchers not stamped, paid or paid by transfer.	Number of other omissions and mistakes.	Requisition for corrections proposed: average per month.	Name of Officer in charge of Treasury.
			Schedules.	Vouchers.	Audit objection statements and slips.	Without payee's signature.	Without stamped receipt.	In excess of scale and payments in arrears more than 6 months.				
State Huzur Treasury.	1st list ...	...	...			...	...	...	...	...	..	All received on due dates. Mr. B. Gopalaiengar.
	2nd list ...	...										
	Cash account ...	...										
Bangalore	1st list ...	7	23	12	5	...	3	16	...	115	5	Mr. M. Annaji Rao.
	2nd list ...	6										
	Cash account ...	3										
Kolar	1st list ...	19	23	13	9	5	1	79	37	162	6	Mr. C. Krishna Rao.
	2nd list ...	15										
	Cash account ...	12										
Tumkur	1st list ...	16	23		5	...	...	24	...	144	4	Messrs. Mir Kamaluddin Ali Khan and Seshadri Iyengar.
	2nd list ...	12										
	Cash account ...	5										
Shimoga	1st list ...	8	25	28	62	4	5	33	...	177	4	Messrs. Ahmed Ali and Balasundram Iyer.
	2nd list ...	5										
	Cash account ...	5										
Kadur	1st list ...	6	12	6	5	...	4	24	...	123	2	Messrs. Ramasamaiengar and Ananda Rao Sirsi.
	2nd list ...	4										
	Cash account ...	3										
Chitaldrug ...	1st list ...	8	40	36	54		1	65	...	180	2	Messrs. J. Holt, D. K. Darasha and Hema Hanumanthiah.
	2nd list ...	6										
	Cash account	3										
Mysore	1st list ...	6	13	20	60	...	2	32	36	375	6	Messrs. K. Mathan, A. Ananda Rao, C. Devaraj Urs and M. Nanjaraj Urs.
	2nd list ...	8										
	Cash account ...	7										
Hassan	1st list ...	9	25	41	19		6	11	7	85	2	Mr. D. M. Narsing Rao.
	2nd list ...	5										
	Cash account ...	5										

Financial, dated 8th January 1902.

Statement showing the working of the Treasuries of the Mysore State for the year 1900-01 up to end of March 1901.

Name of Treasury.	List of payments and cash account.	No. of days delayed.	Number of returns delayed—Average.			Bills wrongly paid.			Number of vouchers not stamped, paid or paid by transfer.	Number of other omissions and mistakes.	Requisition for corrections of accounts (average).	Name of Officer in charge of the Treasury.
			Schedules.	Vouchers.	Audit objection statements and slips.	Without payee's signature.	Without stamped receipt.	In excess of scale and payments in arrears more than 6 months.				
State Huzur Treasury	1st list 2nd list Cash account	... ...	...		...	...	...	...	...			All received on due dates. Mr. B. Gopalaiengar.
Bangalore...	1st list 2nd list Cash account	6 5 7	56	19	16	...	...	4	...			Mr. M. Annaji Rao.
Kolar ...	1st list 2nd list Cash account	9 8 5	40	17	21	...	1	29	4	38	5	Mr. K. R. Srinivasaiengar.
Tumkur ...	1st list 2nd list Cash account	4 4 2	50	29	12			3	...	62	4	Mr. Mir Kamaluddin and Mr. Ahmed Ali.
Shimoga ...	1st list 2nd list Cash account	7 10 3	51	27	41	3	5	22	...	157	6	Mr. Ahmed Ali and Mr. Balasundram Iyer.
Kadur	1st list 2nd list Cash account	3 4 1	10	7	12	...	1	10	...	75	3	Mr. C. Venkat Rao.
Chitaldrug ...	1st list 2nd list Cash account	10 4 2	37	23	78	2	1	33	...	44	3	Messrs. D. K. Darasha, Hema Hanumanthiah and J. Holt.
Mysore	1st list 2nd list Cash account	10 9 9	16	44	90	...	...	96	...	65	4	Messrs. M. Nanjaraj Urs and C. Venkat Rao.
Hassan	1st list 2nd list Cash account	11 8 6	26	61	55	...		11	...	48	2	Mr. D. M. Narasing Rao.

Financial, dated 8th January 1902.

REVIEW ON THE WORKING OF THE TREASURIES IN MYSORE PROVINCE FOR THE YEAR 1899-00, AND NINE MONTHS OF THE CURRENT YEAR.

State Huzur Treasury.

Officer in charge—
Mr. B. Gopalaiengar.

This is a reserve Treasury and, being located in the same building as the Account office and having the further advantage of being unencumbered with any Sub-Treasuries, submits its accounts and returns, complete with vouchers, by the prescribed date and quite correctly. The bills cashed here undergo pre-audit in this office, the greater part being salary and establishment bills of Head-quarter officers.

Bangalore District Treasury.

Deputy Commissioner—
Mr. K. P. Puttanna Chetty.
Mr. B. K. Venkatavaradiengar.

Assistant Commissioner—
Mr. M. Annaji Rao.

This Treasury has the heaviest transactions and is responsible for eight Sub-Treasuries. Though rather backward in completeness in the submission of returns and vouchers, it takes the first place in their accuracy, thus indicating careful scrutiny and considering that it has to deal with a larger number of Sub-Treasuries than Kadur and Chitaldrug, it ranks next to the Huzur Treasury in punctuality in submission of accounts. In the return of audit objection slips and statements, it takes second place. The number of requisitions for corrections proposed average four from this Treasury.

Kolar District Treasury.

Deputy Commissioner—
Mr. H. H. Sparkes.
Mr. B. K. Venkatavaradiengar.

Assistant Commissioner—
Mr. C. Krishna Rao.
Mr. K. R. Srinivas Iyengar.

This Treasury is responsible for nine Sub-Treasuries but the transactions are not as heavy as Bangalore. In punctuality in submission of accounts, in the completeness and submission of vouchers and returns and in regularity in bills and vouchers, this Treasury is very backward.

In the return of objection slips, it stands 4th in the list. The number of requisitions for corrections proposed from this Treasury also averaged four per month, a large number for this Treasury.

Tumkur District Treasury.

Deputy Commissioner—
Mr. M. Narain Rao.

Assistant Commissioner—
Mr. Kamaluddin Ali Khan.
Mr. Ahmed Ali.

The number of Sub-Treasuries attached to this District is eight but the transactions are light as compared with Kolar and Hassan. In the return of audit objection slips it is prompter than other Treasuries, while it is next to Bangalore in the matter of accuracy of bills and vouchers.

In punctuality in submission of accounts and in completeness and submission of vouchers and returns it is backward, being 7th and 5th in the list. The average number of requisitions for corrections in accounts proposed is about four per month, not satisfactory.

Shimoga District Treasury.

Deputy Commissioner—
Mr. H. V. Nanjundayya.

Assistant Commissioner—
Mr. Ahmed Ali.
Mr. Balasundram Iyer.

Like Tumkur, this Treasury deals with eight Sub-Treasuries but the transactions are heavier. Though 5th in the list in punctuality, it is backward in all other respects, notably in the disposal of audit objection slips. Number of requisitions for corrections proposed by Treasury Officer averages four per month.

Kadur District Treasury.

Deputy Commissioner
Mr. F. E. C. Carr.

Assistant Commissioner—
Mr. B. Ramasami Iyengar.
Mr. Ananda Rao.
Mr. C. Venkata Rao.

There is a marked improvement noticeable in this Treasury in all respects, particularly in punctuality in the submission of accounts, but the number of Sub-Treasuries attached to it, *viz.*, five, is small.

Number of corrections and transfers applied for averaged two per month, not satisfactory for such a small Treasury.

Chitaldrug District Treasury. Deputy Commissioner— Mr. M. S. Narayan Rao. Assistant Commissioner— Mr. D. K. Darasha. Mr. J. Holt. Mr. Hema Hanumanthiah.	Except in the submission of list of payments and accounts in which its relative position is third, the working of this Treasury is far from satistactory as compared with Hassan, which has the same number of Sub-Treasuries as this. Under the head alterations proposed by Treasury Officer the average is 2·3 per month, not satisfactory.
Mysore District Treasury. Deputy Commissioner— Mr. C. Madiah. Assistant Commissioner— Mr. K. Mathan. Mr. A. Ananda Rao. Mr. A. Devaraj Urs. Mr. Nanjaraj Urs.	This Treasury is responsible for the transactions of 13 Sub-Treasuries and its transactions also are numerous, the number of subsidiary statements being the largest in the Province, all charges connected with the Palace and Government House Reception are also made payable at this Treasury. In the management of this Treasury there has been no improvement at all—incorrectness of vouchers and returns and detention of objection statements, noticed in 1896-99, still continue. The number of alterations proposed in the accounts, too, is large, being on an average five per month.
Hassan District Treasury. Deputy Commissioner— Mr. D. Devaraj Urs. Assistant Commissioner— Mr. D. M. Narasinga Rao.	The number of Sub-Treasuries attached to this District is seven. Excepting in the number of alterations proposed in the accounts, which averages 2 per month, there has been no material improvement in the working of this Treasury, though the number of irregularities in bills and vouchers have diminished somewhat.

General Remarks.

From the above it will be seen that, with the exception of the State Huzur and Kadur Treasuries, the working during the period under review under all heads was unsatisfactory. In the matter of punctuality, method and correctness, instead of improvement there has been considerable retrogression.

No. Fl. 955-63—R. F. 213-92, dated Bangalore, 8th January 1902.

Order thereon.—The two statements referred to deal with delays on the part of the several Treasuries in the submission of lists of payments, and cash accounts, schedules and vouchers and other requisitions. The number of other mistakes and omissions is also marked therein against each district. The Comptroller's review shows the relative positions of the Treasuries in regard to submission of accounts and answering objection slips.

2. Government agree with the Comptroller in his remark that, with the exception of the State Huzur Treasury and the Kadur District Treasury, the working in all other District Treasuries was unsatisfactory, and that there has been considerable retrogression in punctuality, method and correctness. It is a matter of regret and disappointment that the old state of things should have continued even after the earnest undertaking by the Deputy Commissioners referred to in Government Order No. 668-78—Fl. 65, dated 25th July 1900, and the issue of strict and clear orders. The Deputy Commissioners in the Treasury Department are once more requested to avoid the delays brought to notice, attend to the omissions and irregularities observed, adopt suitable measures to prevent their recurrence, and strictly adhere to the instructions already issued by Government in the order above quoted.

3. In para 15 of the letter read above, the Comptroller submits proposals for constituting one Account Department including Revenue, Local and Municipal Funds, Excise, Muzrai and all other miscellaneous sections, and placing it under the Treasury Assistant Commissioner, following the system obtaining in British India, as regards the Treasury Deputy Collector and the establishment placed under him. The question is an important one and the Deputy Commissioners are requested to favor Government with their opinion on the subject.

Financial, dated 8th January 1902.

4. Government note with approval the suggestion of the Comptroller that the officials of the Account Department or the Deputy Commissioners' office and of the Treasury should be required to pass an examination in the system of accounts, the Treasary Account Code and the Service Regulations. Proposals are invited from the Deputy Commissioners and the Comptroller specifying such officials and the examination which may be prescribed for them.

5. The Treasury Officers, it is feared, do not sufficiently realize the importance of correct, punctual and methodical work, and if any of them show either apathy or ignorance of details in their discharge of these important duties, special notice will be taken of such officers. The Comptroller and the Deputy Commissioners are requested to report, whenever necessary, the names of such officers for the orders of Government.

6. There is perhaps force in the argument that the orders emanating from the Treasury Officers will not receive prompt attention and compliance from Taluk establishments, as a distinction has been laid down in the mode and style of correspondence ; and the Deputy Commissioners are requested to report whether any modification of the existing system is called for. It may however be distinctly laid down that Taluk Amildars and Sheristadars are expected to give prompt and personal attention to the requisitions from the District Treasury Officer and any neglect their part in this respect will be severely noticed by Government.

Separate orders have been issued regarding the Notes of Inspection of the Bangalore and Mysore District Treasuries made on 12th June 1901 and 28th May 1901 respectively.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Comptroller to the Government of Mysore.

Exd.—C.V.

Draft

1901-1902

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 8th January 1902.

No. Fl. 955-63
R. F. 213-92

Passing orders on the working of the Treasuries in the State during 1899-1900 and part of 1900-1901.

SBP—27-1-02—200

857 K 1072

DEPARTMENT

58 1899

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Rev. & Genl Dept.

Dated

Despatched /0 7 February

Received

No. 5147

No. 896

SUBJECT MATTER.

Stating that the Inspection of the Mysore and Bangalore District Treasuries were by him. The detailed results of the examination of the various accounts & registers are noted on the side for the information & guidance of the Treasury Officer &c

Rec'd 18/2/02

File pertaining to Rec'd 17/2/02

Rec'd 18/2/02

Draft written 7/3/02

No 5147
896

Account Branch DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 6 February 1902

10

From

E R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To N Venkatasubbaraya Esq MA BL
~~The~~ *Secretary to the Govt. of Mysore,*
General & Rev Deptt

Sir,

Adverting to para 3 of Government Proceedings no 7 L 946 57, dated 8-1-02 RF 213-92 I have the honor to state that the inspection of the Mysore and Bangalore District Treasuries were made by me. The detail results of the Examination of the various accounts and Registers are noted on one side for the information and guidance of the Treasury establishment, and the notes in the margin, in regard to important matters, have been made for the guidance of the District Treasury officials and also for orders of Government.

I had a personal discussion with the Treasury officers on the various

various points noticed and furnished me with a copy of this report at the same time one was submitted to Government

I adopted this form as more convenient for purposes of a regular outside audit and examination which is more important than mere inspection of the Treasury its general condition of the records and its cash balance which the Deputy Commissioner verifies every month, and for which he is responsible being the officer in administrative charge of the Treasury.

If Government be pleased to prescribe any other form it shall be complied.

Instructions referred to in para 4 were being attended to as far as work in the office permitted and will hereafter be regularly attended to now that an auditing audit agency has been organised.

I have the honor to be
Sir
your most obedient servant

E Thompson

Comptroller

Draft for approval

Read 1558

Letter No. 5147/896 dated 10th February 1902, from the Comptroller, to the Govt of Mysore Stating with reference to para 3 of Govt Pro No. 7946-54 A7 213-92 dated 8th January 1902 that he himself inspects the Bangalore & Mysore Treasuries and noted the results of his Examination on one side for the information and guidance of the Treasury Establishments and the notes on the margin in regard to important matters for the guidance of the District Treasury officer and also for the orders of Govt, that

The form adopted by the Comptt is all right & I cannot suggest any improvements

Submitted to the Dewan for perusal with draft record

11/3/1902

3755/A12.3.02

11/3/02

3 III 2

15/3/02

a copy of the report
forwarded to the Treasury
officers also that the
adopted this form as more
Suitable for purposes
of a regular outside audit
And that with reference
to para 4 of the same
Proceedings the instructions
referred to were being attended
to as far as work permits
in this Office and will
hereafter be regularly
attended to

Order thereon

Recorded

No. 1383 of 19/3/02
R.J. 213-92

11/3 15/3

7/3/02 Asst Secretary

7/3/02

The Comptroller Mysore Govt

To 8859

The Comptroller
Legn Genl

D

of H 73 9 9/7/03

9

With reference to latter part of para 62 of the accounts under Reg 1150-92 of 7th February 1903, has the Treasury requested that the Comptroller will be good enough to state if he has issued any instructions for a systematic annual examination of the accounts of each Sub Treasury and if so, to send a Copy of the Instructions issued in that behalf to this Genl.

Sd

See in the Gaz the instructions issued on 7/3/03

Sd

Entered
Regd Treasury Regn
No instructions were issued

7/7

Fl 161
28/7/03

DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 25 July 1903

From

E R. SUBRAYER, Esq., B.A. B.C.E.

Comptroller Mysore Govt.

To H V Nanjundayya Esquire M.A.M

Secretary to the Govt. of Mysore,

General & Revenue Dept.s

Sir,

With reference to your docket no Fl 73 dated 9th instant re examination of Sub treasuries I have the honor to submit herewith a copy of the circular no 89 dated 22nd July 1903 proposed to be issued by me.

I have the honor to be,

Sir

Your Most obedient Servant

E R Subrayer

Comptroller

DEPARTMENT

189

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Rev Dept

Dated

Despatched 25/7

Received

No. 4725/
No. 88

SUBJECT MATTER.

Submits a copy of Cir issued by the Office in connection with the Exam of Sub-Treasurers.

60

From E.R. Subroyer Esqr B.A.B.C.E

Comptroller of Mysore

To The Deputy Commissioners

Treasury Departments

Dated 22nd July 1903 Circular No 89

Adverting to para 62. of Govern
ment order No H 1150-1192-18/1901-1902 dated 7 Febru
ary 1903, the Comptroller has the honor to im
press upon the Deputy Commissioners that
the responsibility for the proper managemen
and working of all the Treasuries in their Districts
rests entirely with them and that the undersigned
will inspect either personally or by one of his
Assistants such District Treasuries a require
Special inspection in view to examine and
report on special matters requiring local
and detailed investigation as required by
Rule 341 of the Civil Account Code

Vide
Note
under
section 341
new Civil
Acct Code
Vol I
Vol I Govt
6th Edn

Arrangement has already been made for
the periodical inspection of Sub Treasuries

by District Officers vide Government order
No 8547-55 dated 11th December 1892.
R.F. 213-92

Inspection

In addition to such examination Dy Deputy Commissioners will be so good as to send out periodically for a thorough examination of our Sub Treasuries their Treasury assistants who alone are in a position to know the weak points of the Sub-Treasuries under them, to find out remedies for the same and to personally instruct the Sub-Treasury officers on various technical matters requiring such instruction. Each Sub Treasury should be so inspected twice a year with the help of a Competent Treasury Accountant if necessary. Immediately after the examination is over a report should be submitted to the Deputy Commissioner concerned on the examination of Cash, Stamps &c submitting later on to the Comptroller through the Deputy Commissioner with his remarks, a detailed report on the various defects, deviations from the rules omission noticed and on all points requiring

Comptroller's

instructions

Copy

Comptroller

From
Sec F 1068 of 03-4
1042

9461

Treasury Account DEPARTMENT

MYSORE ... 7528 ... 1903

from H. V. Lakshmana Iyengar Esqre

COMPTROLLER,
MYSORE GOVT.

To H. V. Lakshmana Iyengar Esqre M.A. B.L.
Y H.H. the Maharaja

THE SECY. TO GOVT. OF MYSORE,
General Revenue

Dated 21

Despatched 23 September 03

Received

No. 1802 E4

No. 629

RF 213-12

SUBJECT MATTER

Submitting a review on the working of the Treasuries during the last three months of the year 1900-1901 & the 12 months of 1901-02 together with the usual Statements A. B & C.

R
25

Recd 10/10/03

Treasury Accounts DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 20 September 1903

From

E. R. SUBRAYER, Esq.,

COMPTROLLER, GOVT. OF MYSORE.

To H.V. Kanyakadayya Bayanna Bn. A. M. L.
H.H. the Maharaja

~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPTS

SIR,

In continuation of my letter no: 188 dated 10th July 1901 submitting a review on the working of the Treasuries during 1899-1900 and during the first nine months of 1900-01, I have the honor to submit a similar review on the working of the Treasuries during the last three months of the year 1900-01 and the 12 months of 1901-02 together with the usual statements A, B and C. Statement A shews the working of the Treasuries during the last three months of the year 1900-1901, Statement for the entire year of 1901-1902 and the third Statement C, a comparison of the result between the two periods.

2. The Cash accounts and list of payments of 1901-02 were received somewhat earlier than in 1900 or But there has been no improvement in regard to the Vouchers, Schedules &c. These should have accompanied the accounts and the list-

but

but were received only after considerable delay. The subsidiary Returns do not seem to have been posted up day by day as they ought to have been.

In pursuance to para 18 of Government Proceedings No. F.C 1150-1102 / 18-1901-02 dated 4th February 1903 further instructions were issued in April last to the Deputy Commissioners, Treasury Department laying down the procedure to be observed from the current official year in making payments to Railway establishments. Under this improved arrangement there should be no difficulty in Vouchers & Subsidiary Returns being submitted along with the Cash accounts.

The next point for notice is the long delay in the return to this office of the audit objection Statements and Slips with replies to which the Treasury officers should give the earliest attention and which — under the standing orders, should be returned to this office within a week of their receipt.

The remaining irregularities and omissions could have been avoided if a closer attention had been paid by the Treasury Department to the General principles and Rules laid down in the Cash account Code for the conduct of Treasury transactions and to the instructions issued by this office from time to time.

I beg again to invite the attention of Government to para 15 of my letter No. 188 dated 10th July 1901 and once more strongly recommend

that

that the proposals therein made may be sanctioned at an early date.

2493-5-01

10-3 ok

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read:-

Government Order No:Fl.955-63/R.F.213-92 dated 8th. January 1902, on the working of the Treasuries during 1899-1900 and part of 1900-1901.

Letter No:1802/629 dated 23rd. September 1903, from the Comptroller to the Government of His Highness the Maharaja of Mysore.

Review on the working of the Treasuries in Mysore Province for the last three months of the year 1900-1901 and for the entire year of 1901-1902

61

State Huzur Treasury

Officers in charge:—
Mr. B. Gopalaciengar

This Treasury has no Sub-Treasuries The accounts & Subsidiary Returns are received promptly and in Complete order.

Bangalore district Treasury

Mr. M. Annajee Row
Mr. Ahmed Ali
Mr. B. Venkoba Row

This district Treasury is responsible for nine sub Treasuries and stands next to Mysore for heaviness in transactions In the rendering of its Cash accounts and List of payments, there has hardly been any delay. But delays in the Submission of the Vouchers, Subsidiary Returns and audit objection statements have been frequent. The requisitions for corrections proposed in the accounts after despatch to this office, average & Work is also large.

Kolar district Treasury

Mr. K. R. Srinivasiengar
Mr. C. Devaraj Urs
Mr. C. R. Krishna Row
Mr. H. Basappa——

There are ten Sub Treasuries attached to this district and the transactions are fairly heavy. There has been an average delay of 5 and 6 days in the Submission of the Lists of payments and Cash account. No improvement appears in the timely Submission of the Vouchers, Subsidiary Returns and audit objections statements & requisitions for corrections propa for this Treasury, average four

Tumkur District Treasury

A. Subramanya Iyer
Mr. Ahmed Ali

The Sub Treasuries attached to the district are eight in number and the transactions light when compared with Kolar & Hassan. The average delay in the Submission of the First and Second Lists of payments has been 6 and 7 days respectively and that of the Cash account 3 days. It is backward in the regular submission of Vouchers Subsidiary returns and audit objection Statements. The applications for Corrections to be made in the accounts, average four which is large for a minor district.

Shemoga District

Mr. Balasundaram Iyer
Mr. B. Ramakrishna Rao
Mr. J. Holl
Mr. T. Chokkanah ——

This District Treasury deals with eight Sub Treasuries and the transactions are heavy. There has been a perceptible improvement in the working of this Treasury. The number of requisitions for Corrections proposed received from this District, average three.

Kadur District

Mr. T. Bava Rao
Mr. Ananda Rao Since

Treasury

This district has to deal with only five Sub Treasuries. It is regular in the rendering of the Cash account, List of payments, Subsidiary Returns and Vouchers but backward in the return of audit objection Statements. The requisitions for Corrections proposed in the accounts average two.

Chalakudy district

Mr. J. Holt
Mr. K. Duraiswami
Mr. A. Subramania Iyer

The Sub Treasuries attached to this district are eight. The cash accounts and List of payments have been received earlier than in previous years. No improvement however appears in the Submission of Subsidiary returns, Vouchers and audit objection statements. Intimations for corrections to be made in the accounts, average two.

Mysore district

Mr. C. Venkat Row
Mr. S. G. Padmanaba Iyengar

The Mysore District Treasury has the largest number of Sub Treasuries in the province and the transactions the heaviest. The Cash account and List of payments were received at an average delay of 5 and 6 days which is a slight improvement over the preceding years. But there has been much delay in the submission of the Subsidiary Returns, Vouchers and audit objection statements and when received they were not found in order, necessitating unnecessary and protracted correspondence. The average number of corrections proposed was four.

Hassan district

Mr: G. Aravamudu Iyengar
Mrs M. L. Sikanteshia Gowda
Mr K. Chenoy

This district Treasury is responsible for seven Sub Treasuries. There has been a slight improvement in the submission of the Cash account and List of payments but not in the transmission of the Subsidiary Returns Vouchers, and audit objection Statements. The number of requisitions for corrections to be made in the accounts average four a month which is large.

Statement showing the Working of the Treasuries in the Mysore State for the last three m

Name of Treasury	Lists of payments and Cash Account	Number of Returns delayed			
		Number of days delayed	Schedules	Vouchers	Audit objections and Statements and sit
State Huzur Treasury	First Lists of payments	"	"	"	"
	2nd Lists of payments	"	"	"	"
	Cash Account.	"	"	"	"
Bangalore	First lists of payments	3			
	2nd: lists of payments	"	12	18	17
	Cash Account	"			
Kolar	First lists of payments	"			
	2nd: lists of payments	"	11	20	4
	Cash Account	"			
Tumkur	First lists of payments	"			
	2nd: lists of payments	1	15	16	"
	Cash account	1			
Tiptogal	First lists of payments	"			
	2nd: lists of payments	"	33	26	8
	Cash account.	"			
Kadur	First lists of payments	"			
	2nd: lists of payments	"		3	
	Cash account.	"	"	6	
Chitaldroog	First lists of payments	"			
	2nd: lists of payments	"	16	27	
	Cash account.	"			
Mysore	First lists of payments	"			
	2nd: lists of payments	"	32	19	69
	Cash account.	"			
Hassan	First lists of payments	"			
	2nd: lists of payments.	"	15	"	"
	Cash account.	"			

of the year 1900 - 1901

Bills wrongly paid.			No: of Vouchers not stamped "Paid" or "paid by Transfer"	No: of other omissions or mistakes	Requisitions for corrections proposed. Average per month.
...ont Signature	Without stamped receipt to or defaced stamp	In excess of scale and payment in arrears more than six months			
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	7	"	"	
2	32	4	29		
	"	2	1		
	4	10	"	15	
6	"	2	"	3	"
"	"	18	"	18	"
"	"	20	"	55	1
"	"	2	"	10	2

Comptroller.

Statement Shewing the working of the Treasuries in the

Name of Treasury	Lists of payments and Cash account	Number of Returns delayed, Number of days delayed	Schedules.	Vouchers	Audit Objn. Statements and slips.
State Hazur Treasury	First Lists of payments	"	"		
	2nd List of payments	"	"		
	Cash Account	"	"		
Bangalore	First Lists of payments	3			
	2nd Lists of payments	2	58	19	24
	Cash Account	"	"		
Kolar	First Lists of payments	5	"		
	2nd Lists of payments	6	33	38	25
	Cash Account	6			
Tumkur	First Lists of payments	6			
	2nd Lists of payments	7	26	50	8
	Cash account	3			
Shemoga	First List of Payments	7			
	2d Lists of payments	5	26	50	24
	Cash Account	3			
Kadur	First Lists of payments	4			
	2d List of payments	4		4	24
	Cash Account	"			
Chitaldroog	First List of payments	3			
	2d List of payments	1	31	16	25
	Cash Account	1			
Mysore	First List of payment	6			
	2nd List of payment	5	90	39	24
	Cash Account	5			
Hassan	First List of Payments	7			
	2nd List of Payments	6	54	32	20
	Cash Account	6			

...e State during the year 1901-1902.

Bills wrongly paid			No. of Vouchers not stamped "Paid" or void by transfer	No. of other Omissions or mistakes	Requisitions or corrections proposed average per month
...thout ...e's ...date	without stamped receipt or defaced stamp	Increase or Decrease payment in arrears more than six months			
	1	5		155	5
	"	3	1	33	4
	"				
	2	3	2	144	4
	12	3	"	30	3
		1		82	2
	1	44		61	2
	9	85	33	204	4
	"	2	"	34	4

61/C

G. B. Dorsey
Comptroller

Statement showing the working of the Treasuries in the Mysore State duri

Name of Treasury	Lists of payments and Cash Account	Average no. of days delayed beyond the prescribed date.		Nos. of returns that have accompanied the 2nd list of pay and cash accounts, but received subsequently.					
				Schedules		Vouchers		Audit objection statements and pe	
		1900-01	1901-02	1900-01	1901-02	1900-01	1901-02	1900-01	1901-
State Huzur Treasury	First lists of payments	"	"	"	"	"	"	"	"
	2nd: lists of payments	"	"						
	Cash Account	"	"						
Bangalore	First lists of payments	9	3	68	58	37	19	33	24
	2nd: lists of payments	4	2	✓					
	Cash Account	1							
Kolar	First lists of payments	9	5	51	33	37	38	25	25
	2nd lists of payments	8	6						
	Cash Account	5	6						
Tumkur	First lists of payments	4	6	65	26	45	50	12	8
	2nd lists of payments	5	7						
	Cash Account	3	3	X					
Shimoga	First lists of payments	7	7	84	26	53	50	49	
	2nd: lists of payments	10	5						
	Cash Account	3	3						
Kadur	First list of payments	3	4	10	"	12	4	12	24
	2nd: lists of payments	4	"						
	Cash Account	1	"						
Chitaldroog	First list of payments	10	3	53	31	50	76	78	25
	2nd: lists of payments	4	1						
	Cash Account	2	1						
Mysore	First list of payments	10	6	48	9	63	39	139	24
	2nd: lists of payments	9	5						
	Cash Account	9	5						
Hassan	First list of payments	11	7	41	54	61	32	55	20
	2nd: lists of payments	8	6						
	Cash Account	6	6						

the year 1901-1902 as compared with that of 1900-1901.

Bills wrongly paid: without proper signatures		without stamped receipts or defaced stamps		In excess of scale and payment in arrears more than 12 months		No: of Vouchers not stamped with the words paid & or, paid by Transfer		No: of other omissions or mistakes		Requisitions for corrections proposed — average per month.	
1900-01	1901-02	1900-01	1901-02	1900-01	1901-02	1900-01	1901-02	1900-01	1901-02	1900-01	1901-02
"	"			"	"	"	"	"	"	"	"
"	1	"	1	11	5	"	"	7	155	5	5
	1		"	4	3	33	1	38	33	5	4
	1	"	2	5	3	1	2	62	144	4	4
		9	12	32	3	"	"	172	30	6	3
			"	12	1	"	"	78	82	3	2
	2		1	50	44	"	"	62	61	3	2
	6	"	9	16	85	"	33	120	207	5	4
	"	3	"	13	2	"	"	58	37	4	4

E D Morgan

4-9-03

sore Govt, Gena & Rev. Secretariat

Revenue Branch

File No. (if any) and its date—

Office Draft.

Progs. of the Govt. of H H. the Maharaja of Mysore.

Read again —

1) Govt. Boo. No. 8547-55 / A.F 213-92 dated 11th December 1892, issuing instructions on the subject of inspection of Treasuries in the Mysore ~~Dist.~~ State..

2) Para 62 of Govt. Boo. No. H. 1150-1192 dated 7th February 1903.

3) Correspondence ending with letter No. 472-88 dated 25th July 1903 from the Comptroller, Mysore fort.

Order:- H. 1329 & 213 / A.F. 218-1892-93. 11.03.

With reference to Para 62 of Govt order No. H 1150-1192 dated 7th February 1903, requesting the Comptroller to issue instructions for systematic annual examination of the accounts of each Sub-Treasury the Comptroller submits a copy of the circular instructions which he proposes to issue. In alluding to the responsibility of the Dy. Commissioners for the proper management of all Treasuries in their Districts, the Compt. says ~~asserts~~ that he will inspect either personally or by one of his assistants each

Recommend Kindly sanction

31.VIII.03

Show this to Secy

2/9/03

District Treasuries as re-
-quire special inspection
with a view to examine and
report on ~~Special~~ matters
requiring local and detailed
investigation as required
by Art 341 of the C. A. Code.
As this provision however is somewhat con-
~~This statement is not con-~~
flicting
~~-sistent~~ with Clause 2 of
Govt. Order No. 8547-55
R. 7. 213-92
dated 11th December 1892,
which requires the Comptrol-
ler to inspect not less
than once in every two
years, every Dist Treasury
in the State, ~~and should~~ it may
~~therefore be~~ omitted.
In this connection, the
Comptroller is requested
to report, at once, separately
how far these instructions
have been carried out
during the past 2 years.
2. It is proposed that in
addition to the half-yearly

inspections of Sub-Treasuries by the Dy. Commissioner or one of his Assistants, there should be two more inspections in a year by the Treasury Assistant Commissioner. Four inspections in a year are unnecessary. It would suffice if one at least of the half-yearly inspections prescribed in Cl. 1 of the Government Order of 11th December 1892 be conducted thoroughly by the Dist. Treasury Officer.

Govt-Conspirit

Hay L

3. The form for Treasury Inspection now laid down may be improved by inclusion of such matters as are required to make the inspection thorough according to Para 62 of the order of February 1903. The Treasury Officer's report should as at present come to the Comptroller through the Dy. Commissioner. If

this shows that further Examination by an Expert is necessary, the Comptroller may depute a ~~some special Account-~~ native Officer of ~~his office~~ for the work.

4. ~~In the light of these instructions,~~ The Comptr is requested to submit a revised Circular in accordance with these views, for the approval of Govt. ~~a revised circular~~ together with a proper ~~Table~~ table of Questions for the inspection of ~~these~~ Treasuries.

12/8/03 Secretary. 14/11/03

Recd 17.XI.03

To
The Comptroller, Rangoon.

FC 19/11
Compd 23/11

.....DEPARTMENT.

190 8663

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
Rev: Dept. Dept.

Dated

Despatched 26-12-03

Received

No. 2614 {3
No.

SUBJECT MATTER.

Submitting an appeal
Govt. a Cheque of Rs 1-4-0
& 2 Revenue forms of Receipt
of Inspection of Schools &
of Treasuries.

MGCPB—28-8-02—600

A
26/12
File putter
Nov 2614 E3
Rec'd
Nov 26/1903

Rec 1042

Rev. DEPARTMENT.

OFFICE OF THE
COMPTROLLER, GOVT. OF MYSORE,
BANGALORE, 22 Dec 1903

From H. Eagles Esquire

~~E. R. SUBRAYER, Esq.,~~
COMPTROLLER, GOVT. OF MYSORE,

To ~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,
Genl & Revenue DEPT. S.

SIR,

In acknowledging the receipt of Government order Number F-L 1329-L S 213-1892-3 dated 23rd November 1903 in issue, of instructions regarding the inspection of treasuries in the Provinces, I have the honour to submit for approval of Government the draft of a circular, which has been revised in terms of the Government order under acknowledgement and which I propose issuing. I also submit as desired the two revised forms of reports of Inspection of District and Taluk Treasuries.

9

I may state that the thoroughness of inspection depends more upon the manner in which it is conducted than on any tables of questions I have however made it as exhaustive as possible.

I have the honor to be,
Sir,
Your most obedient Servant

Th Eagles

off'g: Comptroller.

Circular proposed to be issued as regards inspection of Sub reasuries in the Province.

63

I. Adverting to para 62 of Government Order No.1150-1192/18-1901-2 dated 7th February '03 the Comptroller has the honor to impress upon all Deputy Commissioners, the fact that the responsibility for the proper management and efficient working of all the Treasuries in thei respective Districts rests entirely with them. Government Order No. 8547-55 RF213-92 of 11-12-1892 requires that every Sub Treasury in a District should be inspected by the Deputy Commissioner or by one of his Assistants once at least every six months and the result of each examination reported to this office. One of these half yearly inspection at least has, as recently required by Government, to be technical and as such should be conducted by the District Treasury officer himself and reported to this office through the Deputy Commissioner II. Deputy Commissioners are therefore requested to be so good as to arrange for the requisite systematic inspection of all the Sub Treasuries in their Districts. In Special Cases, where further examination by an expert is found necessary, a qualified officer from this office will be deputed for the work.

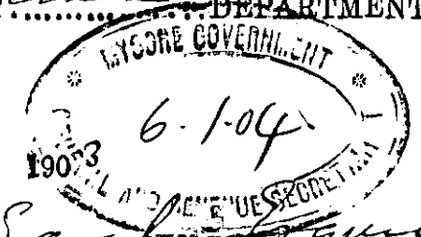
III. Revised printed forms of Inspection report will be sent on receipt from the Press. Till then the existing report forms may be used.

Sd/ C. Eagles

Offg: Comptroller.

Sl 64 H. 1068.

Mysore ..... DEPARTMENT.



From H. Sanjeevayya Esqre
~~OFFICE~~ COMPTROLLER,
MYSORE GOVT.

To H. V. Nanjundayya Esqre
THE SECY. TO GOVT. OF MYSORE,
Genl & Revenue Dept.

Dated December.
Despatched 4th January
Received
No. 3626 Encore
No. 40

SUBJECT MATTER.

Annexes a statement of the district treasuries inspected by account officers during the last 2 years or so

MGCPB—28-3-02—600

File putup
4/1/05

Recd
No. 28/1/04

No 3626 Income
Misc 60

.....RECORD...DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 23 December 1903

4—1—04

From

Henry Eagles, Esq.,
~~E. R. SUBRAYER, Esq.,~~

Offg: COMPTROLLER. GOVT. OF MYSORE,

To H.V.Nanjundayya, Esq., M.A.M.L.
~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPT.s

Rev (Jl)
5-1-04

Bangalore with: Treasury by Comptroller on — 12.6.01
Mysore with: Treasury by Comptroller on — 28.5.01
Shimoga with: Treasury by Offg: Comptroller on Feb 102
Kolar with Treasury by Civil Assistant

SIR,

As desired in the last sentence of para 1 of Government Order No.Fl:1329 RF213-1892-3 of 23rd November '03, I have the honor to annex a statement of the District Treasuries inspected by Account officers during the last two years or so and to state that the other Treasuries could not be inspected owing to the pressure of work in the office and also to the Inspection of the office by the Special Auditor appointed by Government which extended for about six months arrangements will however be made heraafter for the regular inspection of all the District Treasuries in the Province once in two years as per Government Order No.8545-55 RF213-92 dated 11-12-1892.

I may here state as it was found inconvenient and to interfere with work by my doing the inspection myself as contemplated by the order of Government quoted above. The District Treasury inspection was under Article 341 of the Civil Account Code distributed between myself and my Gazetted Assistants and an office order passed as an addenda to the office manual a copy of which is enclosed.

I have the honor to be,
Sir,
Your most obedient servant,

Hy Eagles

Offg: Comptroller.

The Examination of the District Treasuries will be conduct annually and that of the other offices will be periodical.

This work will be distributed among the three Gazetted Officers, viz.the Comptroller,the Assistant Comptroller,and the Chief Assistant. The Examination of each District Treasury will be conducted on the lines indicated below:-

(1) General state of Accounts,Registers and other Records.-(1) Examine the state in which the several Accounts and sub-Registers,&c are maintained,to see whether they are posted upto date,neatly kept and free from unattested corrections,erasures,&c.(2) That the returns for the Comptrollers office are written up day by day and upto date and the vouchers to accompany them are arranged and attached thereto. (3) That the cash accounts are received punctually from the sub-Treasu with vouchers complete.See what steps are taken for obtaining wan tin vuchers and to rectify irregular vouchers received therewith and to prepare a list of all vouchers due from sub-Treasuries and of those due to the Comptroller's office,with remarks against each.

(2) Examine in detail the Accounts of both the Districts and S Treasuries for any one month in the year to see that the daily tran sactions have been posted and closed as required by Art.323 of the Civil Account Code,Vol.1,and the Comptroller's printed memo, dated October 1899.

(3) Treasury Records.- (1) Examine the file of the Comptroll Objection statement and prepare a list of such statements that hav not been returned within due dates with remarks and explanations against each.(2) Give a list of references from the comptroller's remaining unanswered (3) Examine the registers of inward and out letters to see that they have been properly kept upto date

(4) Treasury Establishment.- To examine whether there is a sy atic distribution of work, prepare a list of ~~the~~ the members of the

:wing their Educational qualifications, Dep rtmental Examinations passed and the period of their services in the Treasury Branch with remarks against as to their fitness for the work assigned to them.

Sd/ E.R.Subroyer.

Comptroller.

Copy
Hy Eagles
Offg Comptroller

S165

Revenue DEPARTMENT.

1904

From H. Eagles Esquire
C.S.I. THE COMPTROLLER,
MYSORE GOVT.

To H. V. Nanjundayya Esquire
~~THE~~ SECY. TO GOVT. OF MYSORE,
General & Revenue Depts.

Dated
Despatched 4th January
Received

No. 4262-21
Rec No. 602

SUBJECT MATTER.

Submitting a statement showing the Number of times the Inspectors in the Forest Circle were inspected by the Deputy and Assistant Commissioners during 1902—03.

R: 1278

R. 5. 21

10-426

Rec 102

Record ..... DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 28 January 1904

4-2-04

From

N. Eanglis Esquire

~~E. R. SUBRAYER, Esq.,~~

Offg. COMPTROLLER, GOVT. OF MYSORE,

To

~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,

General & Revenue DEPT.

Sir.

I have the hon. to submit herewith for information of Government a Statement showing the Number of times the Taluk Treasuries in the Province were inspected by Deputy and Assistant Commissioners during the year 1902-

It will be seen that the Treasuries grouped under A in the margin were not at all inspected during

A.

1. Bangalore Taluq.
2. Hulkere -
3. Hoskote
4. Magadi
5. Channapatna
6. Arkalgud.

B.

1. Anekal Taluq
2. Kankanhalli. "
3. Devanhalli. "
4. Nelamangala. "
5. Hoskote. "
6. Sidlaghatta "
7. Chikka-ballapur "
8. Bagepalli
9. Tumkur.
10. Chikkanaikanhalli.
11. Tiptur.
12. Kunigal.
13. Gubbi.
14. Maddagere
15. Sheemoga.
16. Lorub.
17. Shikarpur.
18. Chitaldroog Taluq.
19. Davangere.
20. Jagalur.
21. Hadagere.

22. Kopping Taluk
23. Koppal Raichur
24. Kampli

the year while those prosecuted
under Bureau inspection
only three

I remain the most
Sir
Your most obedient Servant.
W H Eagles
Cashier Comptroller

S166

Mysore Govt. Gen. & Rev. Secretariat,
Revenue Branch.

File No. (if any) and its date—

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read:

~~Govt~~ Order No. 1329 dated 23d November 1903, issuing to the Comptroller certain instructions, on the subject of inspection of Treasuries in the ~~Mysore~~ State.

2. Letter No. 2614 dated 23d ~~Dec~~ember 1903, from the Comptr. submitting a circular and forms of reports of Inspection of Dist and Taluk Treasuries revised in terms of the ~~Order:~~ Government order above read.

3. Letter No. 3626 dated 4th January 1904 from the Comptroller reporting that the Bangalore and Mysore Dist Treasuries were inspected in 1901 and the Kolar and Shimoga Dist Treasuries in 1902; ~~and~~ that since then the other treasuries could not be ~~visited~~ inspected owing to the pressure of work and the inspection of the ~~the~~ his Office by the Special Auditor; and that arrangements will be made hereafter for

the regular inspection of all Dist. Treasuries in the ~~Province~~ State once in two years.

—

Order thereon:—

~~The direction of the Government has been followed in the~~ ~~provided~~ draft circular and ~~the few alterations in-troduced in the table are List of questions are all suitable. Both the forms and the distribution of work in the matter of inspections are approved.~~

~~Offg Secy.~~

To

The Comptroller to the
Govt of H.H. the
Maharaja of Jeypore

H.H.
5/2/04

D.
Secy. H 2188 dt 15/2/04
R 7213 dt 1892 15 1

The revised draft Circular and the forms of Inspection Reports submitted are approved & may be adopted for the distribution of inspection work proposed by the Comptroller is also approved ~~Govt~~ It is especially ~~Govt~~ that the Standing orders of Govt in the matter of inspection of Treasuries will be carried out more effectually than at present

12/2/04
8/2/04

Secy
10.II.04

Compd 13/2

467

Mysore Govt. Gen. & Rev. Secretariat,
Revenue Branch.

File No. (if any) and its date—

Draft subd to the Dewan
for appl 29/2/04

2/3/04

16219
2.3.04

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read:

G.O. No. FL. 955-63 / R.F. 213-92 of 18-1-02 on the working of the Treasuries during 1899-1900 and part of 1900-01.

Letter No. 1802/629 of 23-9-03 from the Comptroller to the Govt. of H. H. the Maharaja of Mysore submitting his review on the working of the Treasuries in the State during the last three months of the year 1900-01 and during the twelve months of 1901-02.

(The letter together with the Statements and review to be printed in Esclenso.)

Order:-

The Comparison & Checked by the Comptroller in Statement C above shows that as regards

Gov FC 2493-507 / RF 213-1892

Recd draft 5 Pm 11/3

P. C. 12/3

D W 3/3/04

10.

delay in the transmission of lists of payments and Cash Accounts, there has been some improvement in all the Districts Except Tumkur and Shimoga. But the delay that has occurred generally is not Satisfactory.

2 As regards Submission of Schedules cases of delay in the Mysore and Hassan District Treasuries are considerably more than in the previous year, which is also not Satisfactory. Similarly in the case of Vouchers in the Chitaldrug District Treasury.

3 The audit objection Statements and Slips from the Comptroller have not been attended to properly. The Comptroller will in future bring Specially to the notice of Government cases of culpable delay on the part of the Treasury officers in the

respect, so that adequate notice may be taken in time.

4. Cases in which bills were paid in excess of scale and payments delayed for more than six months have been very many in the Chitaldrug and Mysore District Treasuries, being no fewer than 44 and 85, respectively.

5. As regards other omissions or mistakes, the Bangalore, Tumkur, Kadur and Mysore District Treasuries have shewn bad work.

6. The Dy. Commissioners of Dists. in the Treasury Department are requested to impress again on their Treasury Officers the importance of punctuality, correctness and completeness in the submission of accounts.

Vouchers &c. to the Comptroller and of Strict Enforcement of the Rules of Treasury procedure. 7 the Comptroller's proposals regarding the amalgamation of the Treasury and the Revenue Account Departments are under consideration and orders thereon will issue separately.

Smith
Offg Secretary
26/2/04

To

The Dy. Commissioners of Districts
& Comptroller Khas Govt.
H.H. the Maharaja of Mysore.

J
5.3.04
7/3/04

Issue as
Mrs L Comptr
dated 5-3-04
8/3/04

One Mss Copy & a press copy
Camp 9/3/04

(Secy:)

Mysore Govt. Gen. & Rev. Secretariat,
Revenue Branch.

File No. (if any) and its date—

Draft subt to the Dewan
for appl HL 30/4/04
VS 2/5/04

Reading:
17491 84.v.04.

Eco. HL 3128-36
D
A.7.213 of 1892-93.
DJ 17/5/04.

Office Draft.

70

A68

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read:

Letter No. 4262/102 of the 29th January 1904 from the Comptroller to the Govt. of H. H. the Maharaja of Mysore submitting a Statement showing the number of times the Taluk Treasuries in the State were inspected by the Deputy and the Assistant Commissioners during the year 1902-03.

~~Order~~:

(Here print the letter and not the Statement)

Order.

The Standing orders require that Every Taluk Treasury should be inspected in detail once at least Every six months and cash balances Verified oftener and that the Dy. Commissioners should draw up at the beginning of Every year a programme of inspection work.

2 The Statement attached shows in detail how far the Standing orders were actually carried out in each District - To sum up briefly, the work done in this respect was as follows: -

Bangalore District

There are 9 Taluk Treasuries in this District, of which 3 were inspected in detail twice, and 5 once only, the Bangalore Taluk Treasury not having been inspected at all. The Cash balance does not appear to have been Verified Even once in any of the Treasuries.

Kolar District

Out of the 10 Taluk Treasuries in the District, 7 were inspected in detail twice and 3 once only - The cash balance does not appear to have been Verified Even once in any of the Treasuries.

Tumkur District -

All the 8 Taluk Treasuries in the District were inspected in detail

once only, the cash balance in 2 of them having been Verified once.

Hemadya District -

Out of the 8 Taluk Treasuries in the District 4 were inspected in detail twice and the remaining 4 once only. Of the two Taluk Treasuries in which cash balance was Verified, it was done to twice in respect of one of them and in the other once only.

Chitaldrug District -

Out of the 8 Taluk Treasuries in the District 2 were inspected in detail twice and 4 once only, Holalkere and Hosdurga Taluk Treasuries not having been inspected at all. The cash balance was Verified in two of the Treasuries ~~only~~ only.

Kadur District -

Of the 5 Taluk Treasuries in the District 3 were inspected in detail twice and two once only, the Cash balance in two of them having been Verified once.

Shimoga District -

Out of the 13 Taluk Treasuries in the District 11 were inspected in detail twice as

the other two only once, the cash balance in one offices having been verified once.

Hassan District.

Out of the 7 Taluk Treasuries in the District 3 were inspected in detail twice & once only once, the Manjarabad, Chennaya-patna and Arkalgud Treasuries not having been inspected at all. The cash balance does not appear to have been verified Even once in any of the Treasuries.

3. The standing orders have not been attended to strictly and completely in any of the Districts. This is certainly not creditable to the Dy. Commissioners concerned. They are now requested to Explain what programme they had settled, why all the Taluk Treasuries were not inspected in detail at least twice and why cash balances were not verified oftener. On receipt of the Explanations final orders will be passed. - The names of

Secretary

7/14/04

13/5/04

Dy Secretary

Dy. Commissioners concerned
Dy. Commissioners mentioned
18566
11. V. orgt
13/5

The Comptroller to the
Govt. of H. H. the Maharaja of Mysore
& Dy. Commissioners of Districts.
c.c. to Govt 16/5

READ—

Letter No. 42621—02, dated the 29th January 1904, from the Comptroller to the Government of His Highness the Maharaja of Mysore.

I have the honor to submit herewith for information of Government a statement showing the number of times the Taluk Treasuries in the Province were inspected by Deputy and Assistant Commissioners during the year 1902-03. It will be seen that the Treasuries grouped under A below were not at all inspected during the year, while those grouped under B were inspected only once :—

A

1 Bangalore Taluk	3 Hosdurga Taluk	5 Channarayapatna Taluk
2 Holalkere ,,	4 Manjarabad ,,	6 Arkalgud ,,

B

1 Anekal Taluk	9 Tumkur Taluk	17 Shikarpur Taluk
2 Kankanhalli ,,	10 Chiknayakanhalli ,,	18 Chitaldrug ,,
3 Devanhalli ,,	11 Tiptur ,,	19 Davangere ,,
4 Nelamangala ,,	12 Kunigal ,,	20 Jagalur ,,
5 Hoskote ,,	13 Gubbi ,,	21 Mudgere ,,
6 Sidlaghatta ,,	14 Maddagiri ,,	22 Seringapatam ,,
7 Chikballapur ,,	15 Shimoga ,,	23 Krishnarajpete ,,
8 Bagepalli ,,	16 Sorab ,,	24 Hassan ,,

No. FL. 3128-36—R. F. 213 OF 92-93, DATED BANGALORE, 17TH MAY 1904.

ORDER THEREON.—The standing orders require that every Taluk Treasury should be inspected in detail once at least every six months and cash balances verified oftener and that the Deputy Commissioners should draw up at the beginning of every year a programme of inspection work.

2. The statement attached shows in detail how far the standing orders were actually carried out in each District. To sum up briefly, the work done in this respect was as follows :—

Bangalore District.—There are nine Taluk Treasuries in this District, of which three were inspected in detail twice, and five once only, the Bangalore Taluk Treasury not having been inspected at all. The cash balance does not appear to have been verified even once in any of the Treasuries.

Kolar District.—Out of the ten Taluk Treasuries in the District, seven were inspected in detail twice, and three once only. The cash balance does not appear to have been verified even once in any of the Treasuries.

Tumkur District.—All the eight Taluk Treasuries in the District were inspected in detail once only, the cash balance in two of them having been verified once.

Shimoga District.—Out of the eight Taluk Treasuries in the District, four were inspected in detail twice, and the remaining four once only. Of the two Taluk Treasuries in which cash balance was verified, it was done so twice in respect of one of them and in the other once only.

Chitaldrug District.—Out of the eight Taluk Treasuries in the District, two were inspected in detail twice, and four once only, Holalkere and Hosdurga Taluk Treasuries not having been inspected at all. The cash balance was verified in two of the Treasuries only.

Kadur District.—Of the five Taluk Treasuries in the District, three were inspected in detail twice, and two once only, the cash balance in two of them having been verified once.

Mysore District.—Out of the thirteen Taluk Treasuries in the District, eleven were inspected in detail twice, and the other two only once, the cash balance in one of them having been verified once.

Hassan District.—Out of the seven Taluk Treasuries in the District, three were inspected in detail twice, and one only once, the Manjarabad, Channarayapatna and Arkalgud Treasuries not having been inspected at all. The cash balance does not appear to have been verified even once in any of the Treasuries.

3. The standing orders have not been attended to strictly and completely in any of the Districts. This is certainly not creditable to the Deputy Commissioners concerned. They are now requested to explain what programme they had settled, why all the Taluk Treasuries were not inspected in detail at least twice and why cash balances were not verified oftener. On receipt of the explanations, final orders will be passed. The names of the Deputy Commissioners concerned must be mentioned.

L. ANANTASAMI RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller to the Government of His Highness the Maharaja of Mysore.
The Deputy Commissioners of Districts.

Statement showing the Inspection of Taluk Treasuries in the State made by Deputy and Assistant Commissioners during 1902-03.

Name of District	Name of Treasury	Date of inspection	By whom inspected	Whether in detail or not
Bangalore	Dodballapur Tk.	8th Nov. 1902	Mr. D. M. Narasinga Rao	In detail
		16th Mar. 03	„ B. J. Kumaraswamy Naik	Do
	Anekal	6th Apl. 03	„ D. M. Narasinga Rao	Do
	Channapatna	9th Mar. 03	„ Ahmed Ali Sahib	Do
		23rd June 03	Ditto	Do
	Kankanhalli	23rd & 24th Jan. 03	„ H. H. Sparkes	Do
	Devanhalli	14th Feb. 03	„ B. G. Kumaraswamy Naik	Do
	Nelamangala	6th Feb. 03	Ditto	Do
	Magadi	6 & 7th Feb. 03	„ Ahmed Ali Sahib	Do
		30th June 03	Ditto	Do
	Hoskote	14th Feb. 03	„ D. M. Narasinga Rao	Do
	Bangalore Taluk	Not inspected during the year		.....
Kolar	Bowringpet Tk.	15th Oct. 02	Mr. H. Dasappa	In detail
		24th June 03	„ F. E. C. Carr	Do
	Kolar	18th Oct. 02	„ H. Dasappa	Do
		4th Feb. 03	„ Syed Amir Hassan	Do
	Malur	14th Oct. 02	„ H. Dasappa	Do
		24th Jan. 03	„ Gopaliengar	Do
	Sidlaghatta	7th Apl. 03	„ N. Gopaliengar	Do
	Mulbagal	26th Oct. 02	„ H. Dasappa	Do
		18th Mar. 03	„ N. Gopaliengar	Do
	Chikballapur	18th May 03	„ Syed Amir Hassan	Do
	Chintamani	18th Jan. 03	„ K. R. Srinivasiengar	Do
		7th June 03	„ H. Dasappa	Do
	Bagepalli	1st Mar. 03	„ K. R. Srinivasiengar	Do
	Srinivaspur	19th Oct. 02	„ H. Dasappa	Do
		19th May 03	„ K. R. Srinivasiengar	Do
	Goribidnur	30th Mar. 03	„ Syed Amir Hassan	Do
		15th June 03	„ H. Dasappa	Do

Financial, dated 17th May 1904.

Statement showing the Inspection of Taluk Treasuries in the State made by Deputy and Assistant Commissioners during 1902-03.

Name of District	Name of Treasury	Date of inspection	By whom inspected	Whether in detail or not
Tumkur	Tumkur Taluk ...	24th April 03 ...	Mr M. S. Narayana Rao ...	In detail
	Pavagada ...	11th Nov. 02 ...	,, C. Seshadriengar ...	Cash balance
		15th Feb. 03 ...	,, M. S. Narayana Rao ...	In detail
	Chiknayakanhalli	28 & 29th Dec. 02 ...	,, T. Paramasiva Iyer ...	Do
	Sira	1st Dec. 02 ...	,, C. Seshadriengar ...	Cash balance
		16th June 03 ...	,, Ditto ...	In detail
	Tiptur ...	23rd June 03 ...	,, P. Srinivasa Rao ...	Do
	Kunigal ...	14th May 03 ...	Ditto ...	Do
	Gubbi ...	18th Mar. 03 ...	,, S Sheshagiri Rao ...	Do
	Maddagiri ...	21st May 03 ...	,, C. Sheshadriengar ...	Do
Shimoga	Shimoga Taluk ...	20th May 03 ...	,, T. Chokkanna ...	Do
	Nagar ...	19th Nov. 02 ...	,, E. P. Puttanna Chetty ...	Cash balance exd.
		1st Feb. 03 ...	,, C. S. Balasundram Iyer ...	In detail
	Sorab ...	24th Apl. 03 ...	,, E. P. Puttanna Chetty ...	Do
	Honnali ...	25th Sept. 02 ...	Ditto ...	Cash balance exd.
		9th Oct. 02 ...	,, C S. Balasundram Iyer ...	In detail
		30th June 03 ...	,, E. P. Puttanna Chetty ...	C and B exd.
		25th Apl. 03 ...	,, C S. Balasundram Iyer ...	In detail
	Channagiri ...	27th Sept. 02 ...	,, A. Ananda Rao ...	Do
		12th Jan. 03 ...	,, E. P. Puttanna Chetty ...	Do.
	Tirthahalli ...	18th Nov. 02 ...	,, A Ananda Rao ...	C and B exd.
		4th Jan. 03 ...	Ditto ...	In detail
		22nd June 03 ...	,, E. P. Puttanna Chetty ...	Do
	Sagar ...	7th Jan. 03 ...	,, T. Chokkanna ...	Do
		16 & 17th Feb. 03...	,, E. P. Puttanna Chetty ...	Do
	Shikarpur ...	4th Mar. 03 ...	,, A. Ananda Rao ...	Do
Chitaldrug	Chitaldrug Tk. ...	11 & 12th Feb. 03...	,, Chengiah Chetty ...	Do
	Davangere ...	23rd Mar 03 ...	,, A. Subramanya Iyer ...	Do
	Hiriyur ...	18th 21st Oct. 02 ...	Ditto ...	C and B exd
		27th Dec. 02 ...	,, Seekantesa Gowda ...	In detail
		9th June 03 ...	,, A. Subramanya Iyer ...	Do
	Jagalur ...	15 & 16th Jun 03...	,, Chengiah Chetty ...	Do
	Challakere ...	17th Dec. 02 ...	,, Subramanya Iyer ...	C and B exd.
		13th June 03 ...	Ditto ...	In detail.
	Molakalmuru ...	15th Jan. 03 ...	Ditto ...	Do
		23rd May 03 ...	,, B. Venkoba Rao ...	Do
	Holalkere ...	Not inspected during the year	...	...
	Hosdurga ...	Ditto	...	.....
Kadur	Chikmagalur Tk....	28th Apl. 03 ...	,, P. D. D'Souza ...	In detail
		30th June 03 ...	,, M. Narayana Rao ...	C and B exd.
	Mudgere ...	20th, 21st & 22nd Dec. 02 ...	,, P. D. D'Souza ...	In detail
	Koppa ...	22nd & 23rd Feb. 03 ...	Ditto ...	Do
		3rd June 03 ...	Ditto ...	Do
	Tarikere ...	21th Jan. 03 ...	,, Narayana Rao ...	Do
		16th & 17th Apl. 03 ...	,, P. D. D'Souza ...	Do

Statement showing the Inspection of Taluk Treasuries in the State made by Deputy and Assistant Commissioners during 1902-03.

Name of District	Name of Treasury	Date of inspection	By whom inspected	Whether in detail or not
Kadur—concld.	Kadur Taluk ...	20th Dec. 02 ...	Mr. M. Narayana Rao	C and B exd.
		9th May 03 ...	,, C. D. Ramaswamiah	In detail
	Chamrajnagar Tk.	31st Oct 02 ...	,, C. B. Seshagiri Rao	C and B exd.
		27th Dec. 02 ...	,, C. Krishna Rao	In detail
		25th Apl. 03 ...	,, C. Venkata Rao	Do
	Hunsur ...	26th & 27th Dec. 02 ...	,, B. Krishna Rao	Do
		24th May 03 ...	Ditto	Do
	Mysore ...	31st Dec. 02 ...	,, C. Krishna Rao	Do
		29th June 03 ...	Ditto	Do
	Nanjangud ...	26th Dec. 02 ...	Ditto	Do
		14th June 03 ...	,, B. Krishna Rao	Do
	Nagamangala ...	31st Dec. 02 ...	,, C. B Seshagiri Rao	Do
		12th June 03 ...	,, N. Venkata Rao	Do
	T. Narsipur ...	15th Dec. 02 ...	,, C. Venkata Rao	Do
		5th Jan. 03 ...	,, C. Krishna Rao	Do
Mysore	Seringapatam ...	6th Dec. 02 ...	,, C. B. Sehagiri Rao	Do
	Krishnarajpete ...	25th Feb. 03 ...	,, N. Venkata Rao	Do
	Hoggaddevankote...	28th & 29th Dec. 02 ...	,, B. Krishna Rao	Do
		15th April 03 ...	Ditto	Do
	Gundlupet ...	28 & 29th Dec. 02 ...	,, C. Krishna Rao	Do
		15th May 03 ...	,, C. Venkata Rao	Do
	Mandya ...	16th & 17th Dec. 02 ...	,, C. B. Seshagiri Rao	Do
		8th Jan. 03 ...	,, C. Krishna Rao	Do
		13th June 03 ...	,, N. Venkata Rao	Do
	Yedatore ...	24 & 25th Dec. 02 ...	,, B. Krishna Rao	Do
		16th & 23rd May 03 ...	,, M. Kantharaj Urs	Do
	Malvalli ...	15th Dec. 02 ...	,, P. Srinivasa Rao	Do
		7th Jan. 03 ...	,, C. Krishna Rao	Do
	Hassan Taluk ...	22nd May 03 ...	,, B. Ramaswamiah	Do
	Belur ...	24th do 03 ...	,, P. R. W. Wetherall	Do
		16th June 03 ...	Ditto	Do
	H. Narsipur ...	8th April 03 ...	,, K. Chandy	Do
		2nd June 03 ...	,, D. Devaraj Urs	Do
Hassan	Arsikere ...	18th May 03 ...	,, K. Chandy	Do
		26th June 03 ...	Ditto	Do
	Manjarabad ...	Not inspected during the year.		.....
	Channarayapatna...			
	Arkalgud ...			